

Deloitte Financial Advisory Services LLP
100 Kimball Drive
Parsippany, New Jersey 07054
Telephone: 973-602-5626
Kirk Blair
Debtors' Advisor

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO
RICO,

as representative of

THE COMMONWEALTH OF PUERTO
RICO, *et al.*,

Debtors.¹

PROMESA Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**SECOND INTERIM FEE APPLICATION OF DELOITTE FINANCIAL ADVISORY
SERVICES LLP FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES INCURRED AS ADVISOR
FROM OCTOBER 1, 2017 THROUGH JANUARY 31, 2018**

Name of Applicant:	Deloitte Financial Advisory Services LLP
Retained to Provide Professional Services as:	Advisor
Date of Retention:	May 3, 2017
Period for which Compensation and Reimbursement is Sought:	October 1, 2017 through January 31, 2018
Professional Fees	\$ 1,008,156.30
Less: Discounts ²	\$ (125,643.30)
Total Amount of Fees Requested:	<u>\$ 882,513.00</u>
Amount of Expense Reimbursement Sought	<u>\$ 85,109.86</u>
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary	<u>\$ 967,622.86</u>

This is a(n) _____ Monthly ☒ Interim _____ Final Fee Application/Statement

¹ The Debtors in these Title III cases, along with each Debtor's respective Title III case number, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS). (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations.)

² See Interim Fee Application ¶ 11 (describing the discounts applied within the requested fees for the Second Interim Fee Application Period).

PRIOR INTERIM FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees ³	Approved Expenses ³
December 15, 2017	May 3, 2017 – Sept. 30, 2017	\$ 6,647,370.29	\$ 441,830.04	\$ 6,601,040.98	\$ 432,520.69
Total		\$ 6,647,370.29	\$ 441,830.04	\$ 6,601,040.98	\$ 432,520.69

PERSONNEL

For the Period from October 1, 2017 through January 31, 2018

Professional	Level	October 1, 2017 – January 31, 2018		
		Rate	Hours	Billable Amount
Blair, Kirk	Partner	\$ 621.00	5.6	\$ 3,477.60
Hurley, Timothy	Principal	\$ 621.00	10.8	\$ 6,706.80
Marquez, Harry	Partner	\$ 621.00	174.7	\$ 108,488.70
Cortez, Berto	Managing Director	\$ 585.00	24.5	\$ 14,332.50
Doyle, John	Managing Director	\$ 585.00	206.2	\$ 120,627.00
Vazquez-Rivera, Jose	Managing Director	\$ 585.00	31.4	\$ 18,369.00
Gabb, James	Senior Manager	\$ 546.00	205.9	\$ 112,421.40
Lew, Matt	Senior Manager	\$ 546.00	170.0	\$ 92,820.00
Morla, Marcos	Senior Manager	\$ 546.00	195.9	\$ 106,961.40
Pizzo, Chris	Senior Manager	\$ 546.00	87.8	\$ 47,938.80
Sola, Roberto	Senior Manager	\$ 546.00	33.0	\$ 18,018.00
Pereira, Ravin	Manager	\$ 507.00	75.0	\$ 38,025.00
Ramos, Edwin	Manager	\$ 507.00	162.7	\$ 82,488.90
Rodriguez, Felipe	Manager	\$ 507.00	78.4	\$ 39,748.80
Shupe, Bryan	Manager	\$ 507.00	107.8	\$ 54,654.60
Forteza, Rebecca	Senior Associate	\$ 429.00	14.6	\$ 6,263.40
Gil Diaz, Pablo	Senior Associate	\$ 429.00	83.4	\$ 35,778.60
Gonzalez, Rita	Senior Associate	\$ 429.00	24.4	\$ 10,467.60
Valencia, Veronica	Senior Associate	\$ 429.00	62.1	\$ 26,640.90
Rios, Nicole	Associate	\$ 366.00	35.5	\$ 12,993.00
Torres, Jose	Associate	\$ 366.00	65.8	\$ 24,082.80
Gutierrez, Dalia	Para-Professional	\$ 255.00	105.3	\$ 26,851.50
Total Before Discount			1,960.8	\$ 1,008,156.30
Blended Hourly Rate Before Discount				\$ 514.16
DISCOUNT⁴				\$ (125,643.30)
TOTAL SECOND INTERIM FEE APPLICATION FEES WITH DISCOUNT				\$ 882,513.00
SECOND INTERIM FEE APPLICATION BLENDED HOURLY RATE WITH DISCOUNT				\$ 450.08

³ The Court entered Docket 2685 on March 7, 2018 awarding interim allowance of compensation for professional services rendered and reimbursement of expenses for the First Interim Compensation Period.

⁴ See Interim Fee Application ¶ 11 (describing the discounts applied within the requested fees for the Second Interim Fee Application Period).

COMPENSATION BY CATEGORY

For the Period from October 1, 2017 through January 31, 2018

October 1, 2017 – January 31, 2018		
Category	Hours	Billable Amount
FY18 Tax Revenue Enhancement Initiatives	865.4	\$ 443,503.20
FY18 and FY19 GPR Budgets	776.3	\$ 418,798.80
Monthly Fee Statement / Interim Fee Application Preparation	314.2	\$ 142,871.40
Plan, Supervise and Review	4.9	\$ 2,982.90
Total Before Discount	1,960.8	\$ 1,008,156.30
<i>Blended Hourly Rate Before Discount</i>		<i>\$ 514.16</i>
	DISCOUNT⁵	\$ (125,643.30)
TOTAL SECOND INTERIM FEE APPLICATION FEES WITH DISCOUNT		\$ 882,513.00
SECOND INTERIM FEE APPLICATION BLENDED HOURLY RATE WITH DISCOUNT		\$ 450.08

EXPENSES BY CATEGORY

For the Period from October 1, 2017 through January 31, 2018 (includes expenses from prior months which were not previously requested due to processing delays)

Category	Total
Airfare	\$ 32,622.61
Hotel	\$ 37,412.95
Meals	\$ 6,226.38
Transportation	\$ 6,709.02
Parking	\$ 1,417.84
Internet Access while Traveling	\$ 152.74
Postage, Express Mail, Courier	\$ 558.44
Telephone, Conference	\$ 9.88
Total	\$ 85,109.86

⁵ See *id.* (describing the discounts applied within the requested fees for the Second Interim Fee Application Period).

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**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO
RICO,

as representative of

THE COMMONWEALTH OF PUERTO
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Debtors.¹

PROMESA Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**SECOND INTERIM FEE APPLICATION OF DELOITTE FINANCIAL ADVISORY
SERVICES LLP FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES INCURRED AS ADVISOR
FROM OCTOBER 1, 2017 THROUGH JANUARY 31, 2018**

Pursuant to sections 316 and 317 of Title III of the Puerto Rico Oversight, Management and Economic Stability Act ("PROMESA") and Rule 2016 of the Federal Rules of Bankruptcy Procedure (collectively the "Bankruptcy Rules"), made applicable herein pursuant to section 310 of PROMESA, Rule 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Puerto Rico, adopted by the Court on May 16, 2013

¹ The Debtors in these Title III cases, along with each Debtor's respective Title III case number are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS). (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations.)

(the “Local Bankruptcy Rules”) and this Court’s *First Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated November 8, 2017 [Docket No. 1715] (the “Amended Interim Compensation Order”), Deloitte Financial Advisory Services LLP (“Deloitte FAS”), as advisor to the debtors associated with the above-captioned cases (collectively, the “Debtors,” “Government of Puerto Rico,” or “GPR”), hereby submits its second interim fee application (the “Second Interim Fee Application”) for the compensation of professional services performed by Deloitte FAS and reimbursement of expenses incurred in connection therewith for the period commencing October 1, 2017 through and including January 31, 2018 (the “Second Interim Fee Application Period”).

1. By this Second Interim Fee Application, Deloitte FAS seeks compensation in the amount of \$1,008,156.30 less a discount in the amount of \$125,643.30 for a total amount of \$882,513.00 and reimbursement of actual and necessary expenses incurred in the amount of \$85,109.86 for the Second Interim Fee Application Period.

REQUESTED FEES AND REIMBURSEMENT OF EXPENSES

2. All services for which Deloitte FAS requests compensation were performed for the Debtors. The time detail for Second Interim Fee Application Period attached hereto as Exhibit A. This Second Interim Fee Application contains time entries describing the time spent by each professional and paraprofessional during the Second Interim Fee Application Period. To the best of Deloitte FAS’s knowledge, this Second Interim Fee Application substantially complies with the applicable Bankruptcy Rules, the Local Bankruptcy Rules, and the Interim Compensation Order, except as discussed below. Deloitte FAS’s time reports are entered and organized by the professional or paraprofessional performing the described services on a daily basis.

3. The terms of the Amended Interim Compensation Order incorporates the United

States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. 330 by Attorneys in Larger Chapter 11 Cases (the “Attorney Guidelines”). The terms of the Attorney Guidelines, as the title notes, are designed to “to apply only when United States Trustees review applications for compensation filed by attorneys employed under sections 327 or 1103” of the Bankruptcy Code,” rather than other professionals engaged by a debtor or official committee. Attorney Guidelines, ¶ A.2. Among other requirements, the Attorney Guidelines require inclusion of information regarding the law firms’ customary and comparable compensation by means of providing an average rate charged. Unlike most law firms, Deloitte FAS’s fee structures vary widely depending upon the client and the nature of the services to be performed as well as negotiations with a particular client. (These fee structures may be fixed fee, contingent or hourly rate, for example.) Accordingly, Deloitte FAS does not have typical hourly rates that it charges clients for its services against which the Court can compare the hourly rates being charged to a debtor. Moreover, the applicable rate to use as a point of comparison would be difficult to calculate given the various fee structures and the various services performed. Therefore, Deloitte FAS respectfully requests that the requirement in the Attorney Guidelines regarding information about customary and comparable compensation be waived for it.

4. Attached hereto as Exhibit C is Deloitte FAS’s budget and staffing plan for the Second Interim Application Period. As the engagement progressed, Deloitte FAS presented to the GPR, typically on a bi-weekly basis, a budget and staffing plan. This plan was updated during this process to reflect new information including the actual time taken to perform certain tasks and revised estimates of the time to complete various aspects of the services or estimates of new tasks requested by the GPR. The attached represents the final numbers presented to the GPR as a part

of this process. The actual fees incurred during the First Interim Application Period were approximately \$1.9 million less than anticipated primarily due to the impact of Hurricanes Irma and Maria.

5. Summaries of actual and necessary expenses incurred by Deloitte FAS for the Second Interim Fee Application Period are attached hereto as Exhibit B.² Deloitte FAS does not charge for photocopying, out-going facsimile transmissions, long distance telephone calls or faxes, or the receipt of faxes. Deloitte FAS customarily charges for conference call expenses. These expenses are detailed in substantial compliance with the applicable Bankruptcy Rules, the Local Bankruptcy Rules, and the Interim Compensation Order.

6. The services rendered by Deloitte FAS during the Second Interim Fee Application Period can be grouped into the categories set forth below. Deloitte FAS attempted to place the services provided in the category that best relates to such services. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. These services performed are generally described below by category, with a more detailed description of the actual services provided set forth in the attached time detail attached hereto as Exhibit A. This Exhibit also identifies the professionals and paraprofessionals who rendered services relating to each category, along with the number of hours for each individual and the total compensation sought for each category.

7. During the Second Interim Fee Application Period, Deloitte FAS and certain of its affiliates were separately engaged by the GPR to provide services related to assisting the GPR with activities that were not related to restructuring under Title III and that were primarily related to recovery from the storms of the summer of 2017 (the “Non-Title III Services”). The Non-Title III

² Certain expenses from the prior interim fee application period were not included in the prior interim fee application due to processing delays and are, therefore, included herein.

Services include the following: assisting the GPR with its recovery and resilience plan for certain aspects of its information technology infrastructure, assisting the GPR's Department of Treasury ("Hacienda") with the upgrade of its enterprise resource planning software and project management assistance with respect to the foregoing. These services are being billed and paid in accordance with Hacienda guidelines and procedures. The nature of the Non-Title III Services is different than the services related to the GPR's restructuring effort under Title III and the personnel providing the Non-Title III Services are, for the most part, different from the personnel providing the Title III services referenced herein. Since the Non-Title III Services are not related to the Title III cases, the time and expense detail associated with this work is not included in this Second Interim Fee Application and the fees and expenses are being paid by Hacienda in the ordinary course as discussed above.

SUMMARY OF SERVICES PERFORMED

8. This Second Interim Fee Application covers the fees incurred during the Second Interim Fee Application Period with respect to services related to the Debtors' Title III cases. Deloitte FAS believes it appropriate to be compensated for the time spent in connection with these matters, and sets forth a narrative description of the services rendered for the Debtors and the time expended, organized by project task categories, as follows:

A. FY18 and FY19 GPR Budgets

9. During the Second Interim Fee Application Period, Deloitte FAS assisted the Office of Management and Budget ("OMB") with respect to obtaining the data from select agencies needed to revise and report on actual spend versus what was budgeted ("Budget vs. Actual") in the FY18 GPR budget (the "FY18 Budget"). Deloitte FAS provided additional support to assist OMB with the FY18 Budget and with preparations related to the FY19 GPR Budget (the "FY19

Budget") as follows:

- Assisting with responses to inquiries from the advisors to the Financial Oversight and Management Board ("FOMB") related to the FOMB's diligence of the Budget vs. Actual performance, and reconciliation of the FY18 Budget to the FY18 Fiscal Plan;
- Assisting with understanding and identifying key drivers of Budget vs. Actual variances for specific agencies as requested by OMB and Hacienda;
- Assisting with responses to requirements established by the FOMB related to the development of the FY19 Budget (known as "Milestones") and related follow-up inquiries;
- Reconciling monthly salaries by agency in the payroll software database (known as "RHUM") with amounts provided by agency personnel to identify variances and track FY18 Budget versus actual spending in preparation for supporting OMB's development of the FY19 Budget;
- Preparing analyses to assess the impact of Hurricanes Irma and Maria emergency measures and other administrative directives on the FY18 and FY19 Budgets;
- Assisting OMB preparations for the FY19 Budget process, including: a) the creation of templates for data collection, b) the creation of analytical tools to review and assess budget submissions to FY18 Budget at the agency levels, and c) the transition to a zero based budget;
- Assisting OMB with the review of proposed FY18 Budget reapportionments (known as "Transfers") and developing a detailed tracking tool to help OMB understand FY18 Budget reforecasts at the agency level, and support the analysis and assessment of FY19 Budget submissions;

- Participating in discussions regarding the development of the FY19 Fiscal Plan, specifically surrounding updates to the FY18 baseline expenses to understand the implications for the FY19 Budget;
- Assisting with the preliminary analysis of FY19 Budget submissions, in total and by agency, including the development of internal OMB analytical tools; and
- Assisting in OMB in its achievement of Milestone #1 set forth by the FOMB, including the analysis of funding sources, review of special revenue fund details, and a review of the agency inventory list.

Period	Time Expended	Fees
Second Interim Fee Application Period	776.3 Hours	\$ 418,798.80

B. FY18 Revenue Enhancement Initiatives

8. During the Second Interim Fee Application Period, Deloitte FAS assisted Hacienda with the ongoing development of work plans to support the implementation and monitoring of the revenue enhancement initiatives (collectively, the “Revenue Initiatives”) as identified in the PROMESA fiscal plan. As part of this work, Deloitte FAS met regularly with members of the Hacienda leadership team and assisted with the response to inquiries from the advisors for the FOMB and AAFAF related to the following:

- Modifying and refining the methodologies for monitoring and tracking the progress of the collections made by Hacienda from Revenue Initiatives against projections after the impact of Hurricane María;
- Revising work plans related to the Revenue Initiatives based on feedback received from Hacienda leadership, AAFAF, and the advisors to the FOMB after Hurricane María;

- Further preparing recommendations related to communications protocols, to both GPR personnel and the general public, outlining the Revenue Initiatives and requested information;
- Meeting with, and responding to inquiries from, the advisors to the FOMB and AAFAF related to adjustments to monthly reporting, scorecard evaluation and key performance indicators used to measure the progress of the Revenue Initiatives;
- Assisting Hacienda leadership with the preparation of documents and presentations for meetings with the Governor of Puerto Rico, FOMB and AAFAF regarding the status and progress reports of the Revenue Initiatives;
- Reviewing and assisting with the preparation of diagrams and documents as part of the inventory of tax credits granted by the GPR to be presented to the FOMB;
- Assisting with the development of reports and tables to support efforts of Hacienda leadership in Congress for the possible introduction of amendments to the US Tax Reform for the benefit of Puerto Rico;
- Providing analysis reports to Hacienda leadership regarding the Puerto Rico revised fiscal plan and assisting with the development of presentations and reports related to the revised fiscal plan for AAFAF;
- Participating in various meetings with other of the GPR's advisors regarding the impact on the Revenue Initiatives based on the revised fiscal plan;
- Participating in various meetings with Hacienda leaderships and their consultants to discuss and analyze proposed Puerto Rico tax reform;
- Assisting with the development of reports and tables to analyze the impact of the closure of the Hacienda collection center on the private banking industry;

- Attend meeting with Hacienda leaderships regarding the sales and use tax correspondence audit initiative; and,
- Assisting with the preparation of supporting documents about entities under Act 154 to fulfill request from FOMB.

Period	Time Expended	Fees
Second Interim Fee Application Period	865.4 Hours	\$ 443,503.20

C. Monthly Fee Statement / Interim Fee Application Preparation.

9. During the Second Interim Fee Application Period, Deloitte FAS served its (i) Second Monthly Fee Statement covering the period from July 1, 2017 through August 31, 2017 on November 13, 2017, (ii) Third Monthly Fee Statement covering the period September 1, 2017 through September 30, 2017 on December 4, 2017, and filed its First Interim Fee Application covering the period from May 3, 2017 through September 30, 2017 on December 15, 2017, all in accordance with the Amended Interim Compensation Order. Deloitte FAS's request of \$142,871.40 related to this category during the Second Interim Fee Application Period, combined with related fees received in its First Interim Fee Application of \$64,416.60, total \$207,288.00, which represents 2.6% of total fees sought during the First and Second Interim Fee Application Periods.

Period	Time Expended	Category Fees	Total Fees	% of Total
First Interim Fee Application Period	174.2 Hours	\$ 64,416.60	\$ 7,031,300.31	0.9%
Second Interim Fee Application Period	314.2 Hours	\$ 142,871.40	\$ 1,008,156.30	14.2%
Total	488.4 Hours	\$ 207,288.00	\$ 8,039,456.61	2.6%

D. Plan, Supervise & Review

10. During the Second Interim Fee Application Period, Deloitte FAS planned and coordinated work streams to be performed, conducted reviews, performed analyses and quality control on work product, and discussed outstanding issues and information issues, findings and

potential resolutions and project strategies.

Period	Time Expended	Fees
Second Interim Fee Application Period	4.9 Hours	\$ 2,982.90

E. Discounts Agreed to by Deloitte FAS and the Debtors

11. Deloitte FAS and the Debtors had previously agreed to discounts on fees based on the executed FY18 contract ("FY18 Contract"), which was effective on July 1, 2017 through present, and the executed OMB contract ("OMB Contract"), which was effective on December 7, 2017. The following describes the reduction in fees sought for the respective statement periods based on agreed-upon discounts in the FY18 Contract and OMB Contract:

- **FY18 Contract:** Pursuant to the FY18 Contract between Deloitte FAS and the Debtors, effective July 1, 2017, Deloitte FAS agreed to a blended hourly rate cap of \$460.00 (the "FY18 Contract Blended Hourly Rate Cap"). Any fees incurred above the FY18 Contract Blended Hourly Rate Cap would be applied as a discount (the "FY18 Contract Discount").
- **OMB Contract:** Pursuant to the OMB Contract between Deloitte FAS and OMB, effective December 7, 2017, Deloitte FAS agreed to a blended hourly rate cap of \$430.00 (the, "OMB Contract Blended Hourly Rate Cap"), specifically for work related to the FY18 and FY19 GPR Budgets. Any fees incurred above the OMB Contract Blended Hourly Rate Cap would be applied as a discount (the "OMB Contract Discount"). Any fees related to the FY18 and FY19 GPR Budgets incurred prior to December 7, 2017, were subject to the FY18 Contract and the associated FY18 Contract Blended Hourly Rate Cap.

The following table breaks out the aggregate discount of \$125,643.30 to fees sought for the Second Interim Fee Application Period related to the FY18 and OMB Contracts:

Contract	Blended Hourly Rate Cap	Hours	Fees at Contract Rates	Discount Applied	Net Fees Sought
FY18	\$ 460.00	1,312.3	\$ 661,298.10	\$ 57,640.10	\$ 603,658.00
OMB	\$ 430.00	648.5	\$ 346,858.20	\$ 68,003.20	\$ 278,855.00
Total Second Interim Fee Application Period		1,960.8	\$ 1,008,156.30	\$ 125,643.30	\$ 882,513.00

F. Other Concessions Provided to Debtors by Deloitte FAS

12. During the Second Interim Fee Application Period, a number of professionals included in this Second Interim Fee Application were not locally-based, and averaged over 12 hours of non-working travel time per week. Deloitte FAS normally bills its clients for non-working travel time incurred by its professionals at 50% of their hourly rates. However, Deloitte FAS has agreed not to charge the Debtors fees incurred for non-working travel time to the Debtors as part of its FY18 and OMB Contracts.


CERTIFICATE OF COMPLIANCE AND REQUEST FOR WAIVER

13. Attached hereto as Exhibit D is a declaration of Kirk Blair, the undersigned representative of Deloitte FAS. To the extent that the Second Interim Fee Application does not comply in all respects with the requirements of the aforementioned rules, Deloitte FAS believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, pursuant to the Amended Interim Compensation Order, Deloitte FAS respectfully requests that, for the period from October 1, 2017 through January 31, 2018, the Court (i) grant Deloitte FAS interim allowance of compensation in the amount of \$882,513.00 for professional services rendered during the Second Interim Fee Application Period and reimbursement of actual and necessary expenses in the amount of \$85,109.86 for a total allowance of \$967,622.86, in each case on an interim basis, (ii) authorize and direct the Debtors to pay the foregoing amounts to the extent not previously paid, and (iii) grant such other and further relief as may be just and proper.

Dated: April 27, 2018
Parsippany, New Jersey

Respectfully submitted,



Deloitte Financial Advisory Services LLP
100 Kimball Drive
Parsippany, New Jersey 07054
Telephone: 973-602-5626
Kirk Blair

DEBTORS' ADVISOR

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EXHIBIT A

**PROFESSIONAL SERVICES TIME DETAIL FOR THE SECOND INTERIM FEE
APPLICATION PERIOD**

OCTOBER 1, 2017 THROUGH JANUARY 31, 2018

Deloitte Financial Advisory Services LLP
FOURTH COMBINED MONTHLY FEE STATEMENT
EXHIBIT A-1 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
FOR THE OCTOBER STATEMENT PERIOD
October 1, 2017 through October 31, 2017

FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
10/6/2017	Doyle, John	Review details of FY18 budget transfers made by OMB after final FY18 budget files provided to EY, in order to create a tracking report to review with J. Aponte (OMB).	\$ 585.00	0.9	\$ 526.50
10/7/2017	Doyle, John	Meeting with J. Marrero (OMB) to discuss budget implications of hurricane damage and related implications for FY18 and FY19 budgets.	\$ 585.00	1.0	\$ 585.00
10/8/2017	Doyle, John	Draft summary of hurricane impact on FY18 budget for submission to R. Maldonado (PR - Treasury Secretary).	\$ 585.00	1.0	\$ 585.00
10/9/2017	Doyle, John	Review OMB FY18 budget deployment transfer analysis for submission to J. Porepa (EY) in response to the FOMB request to understand and review FY18 Budget reapportionments.	\$ 585.00	1.5	\$ 877.50
10/11/2017	Doyle, John	Meeting with A. Chepenik (EY), A. Mendez (AAFAF), J. Aponte (OMB) to review transfer requests, FEMA claims protocols, and outstanding Oversight Board inquiries related to the Budget.	\$ 585.00	1.1	\$ 643.50
10/11/2017	Doyle, John	Review proposed hurricane Maria emergency grants management processes with FEMA, Governor's Authorized Representative and Hacienda integration of transactions in preparation for discussion with J. Marrero (OMB).	\$ 585.00	0.4	\$ 234.00
10/17/2017	Doyle, John	Review FY18 budget deployment transfer file received from OMB by comparing transactions to amounts included in the Legislative Resolutions for the FY18 Budget (RCC 186, RCC 187).	\$ 585.00	0.6	\$ 351.00
10/17/2017	Doyle, John	Review updated emergency transfer analysis, for agencies responsible for emergency functions after Hurricane Irma and Maria compiled by OMB.	\$ 585.00	0.4	\$ 234.00
10/17/2017	Doyle, John	Review budget transfer request from Police department to assess reasonableness.	\$ 585.00	0.3	\$ 175.50
10/19/2017	Doyle, John	Met with T. Hurley (Deloitte), O. Rodriguez (Director of Financial Statements - Hacienda), A. Mendes (AAFAF Financial Reporting) to discuss special revenue matching to expenses.	\$ 585.00	0.9	\$ 526.50
10/19/2017	Hurley, Timothy	Meeting with J. Doyle (Deloitte), O. Rodriguez (Director of Financial Statements - Hacienda), A. Mendes (AAFAF Financial Reporting) to discuss special revenue matching to expenses.	\$ 621.00	0.9	\$ 558.90
10/24/2017	Doyle, John	Review updated FY18 budget transfer analysis prepared by OMB with agency reapportionment requests.	\$ 585.00	0.4	\$ 234.00
10/24/2017	Doyle, John	Reviewed analysis of OGP budget transfers using summary file prepared by J. Aponte (OGP) with detail transaction documentation for the purpose of tracking FY18 transfers in preparation for discussions with PROMESA Board advisor E&Y.	\$ 585.00	0.6	\$ 351.00
10/24/2017	Gabb, James	Prepared analysis of OGP budget transfers using summary file prepared by J. Aponte (OGP) with detail transaction documentation for the purpose of tracking FY18 transfers in preparation for discussions with PROMESA Board advisors EY.	\$ 546.00	1.2	\$ 655.20
10/25/2017	Doyle, John	Call with A. Mendez (AAFAF) and T. Hurley (Deloitte) to discuss connectivity with J. Marrero (Governor's Authorized Representative) and required FEMA reporting on the hurricane Maria emergency funding processes.	\$ 585.00	0.2	\$ 117.00
10/29/2017	Doyle, John	Review transfer request information provided by OMB with respect to transfer details included in FY18 budget transfer summary for EY diligence request.	\$ 585.00	0.7	\$ 409.50
10/30/2017	Doyle, John	Reviewed updated analysis of Office of Management and Budget (OMB) transfers based on new detail transaction documentation summary by agency for the purpose of tracking FY18 transfers in preparation for discussions with Oversight Board advisors EY.	\$ 585.00	2.0	\$ 1,170.00
10/30/2017	Doyle, John	Meet with J. Aponte (OMB) to review variances between OMB budget transfer detail to PRIFAS system balances, reconcile balances.	\$ 585.00	0.4	\$ 234.00

Deloitte Financial Advisory Services LLP
 FOURTH COMBINED MONTHLY FEE STATEMENT
 EXHIBIT A-1 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
 FOR THE OCTOBER STATEMENT PERIOD
 October 1, 2017 through October 31, 2017

FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
10/30/2017	Gabb, James	Revised analysis of Office of Management and Budget transfers to add summary by agency to identify significant variances for the purpose of tracking FY18 transfers in preparation for discussions with PROMESA Board advisers EY.	\$ 546.00	2.8	\$ 1,528.80
10/31/2017	Doyle, John	Review financial analysis comparing Hacienda (Treasury) budget with transfers to the OGP transfer tracking schedule in preparation for discussion with R. Goderich (Hacienda).	\$ 585.00	0.7	\$ 409.50
10/31/2017	Gabb, James	Prepare analysis comparing Hacienda (Treasury) budget with transfers to the OGP transfer tracking schedule to identify significant variances in preparation for discussion with R. Goderich (Hacienda)	\$ 546.00	1.4	\$ 764.40
Total October Statement Period - FY18 and FY19 GPR Budgets				19.4	\$ 11,170.80

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FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
10/3/2017	Marquez, Harry	Review amendment to contract related to Revenue Initiatives in order to identify resources that will be needed and appointed to the different areas included within the amendment to the project.	\$ 621.00	2.2	\$ 1,366.20
10/6/2017	Gonzalez, Rita	Perform research related to current and past excised tax laws & sales/use tax regime to be used as part of meeting with Hacienda related to the implications of change from sales/use tax regime to excise tax regime.	\$ 429.00	3.8	\$ 1,630.20
10/7/2017	Forteza, Rebecca	Meeting with H. Marquez, R. Sola, R. Gonzalez (all from Deloitte), C. Colon (from TGGO), M. Lopez (from DLA PIPER), R. Cruz, A. Pantoja (both from Hacienda) to discuss implications of change from sales & use tax regime to excise tax regime as part of the Corporate Tax Reform Revenue Initiative.	\$ 429.00	7.8	\$ 3,346.20
10/7/2017	Gonzalez, Rita	Meeting with H. Marquez, R. Sola, R. Forteza (Deloitte), C. Colon (TGGO), M. Lopez (DLA PIPER), R. Cruz, A. Pantoja (Hacienda) to discuss implications of change from sales & use tax regime to excise tax regime as part of the Corporate Tax Reform Revenue Initiative.	\$ 429.00	7.8	\$ 3,346.20
10/7/2017	Marquez, Harry	Meeting with R. Sola, R. Gonzalez, R. Forteza (Deloitte), C. Colon (TGGO), M. Lopez (DLA PIPER), R. Cruz, A. Pantoja (Hacienda) to discuss implications of change from sales/use tax regime to excise tax regime as part of the Corporate Tax Reform Revenue Initiative.	\$ 621.00	7.8	\$ 4,843.80
10/7/2017	Sola, Roberto	Meeting with H. Marquez, R. Gonzalez, R. Forteza (Deloitte), C. Colon (TGGO), M. Lopez (DLA PIPER), R. Cruz, A. Pantoja (Hacienda) to discuss implications of change from sales/use tax regime to excise tax regime as part of the Corporate Tax Reform Revenue Initiative.	\$ 546.00	7.8	\$ 4,258.80
10/8/2017	Rodriguez, Felipe	Review report provided by F. Pares (PR Asst Secretary of Internal Revenue and Tax Policy), regarding the proposed PR Tax Reform with analysis geared to identify the implications in tax revenues of the change from sales & use tax regime to excise tax regime, as part of the Corporate Tax Reform Revenue Initiative.	\$ 507.00	2.4	\$ 1,216.80
10/9/2017	Forteza, Rebecca	Meeting with H. Marquez, R. Sola, R. Gonzalez (Deloitte), C. Colon (TGGO), M. Lopez (DLA PIPER), R. Cruz, A. Pantoja (Hacienda) to discuss implications of change from sales & use tax regime to excise tax regime as part of the Corporate Tax Reform Revenue Initiative.	\$ 429.00	6.8	\$ 2,917.20
10/9/2017	Gonzalez, Rita	Prepare analysis of Administrative Determination provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) related to excise tax regime in other countries to discuss during meeting with Hacienda.	\$ 429.00	2.1	\$ 900.90
10/9/2017	Gonzalez, Rita	Meeting with H. Marquez, R. Sola, R. Forteza (all from Deloitte), C. Colon (from TGGO), M. Lopez (from DLA PIPER), R. Cruz, A. Pantoja (both from Hacienda) to discuss implications of change from sales & use tax regime to excise tax regime as part of the Corporate Tax Reform Revenue Initiative.	\$ 429.00	6.8	\$ 2,917.20
10/9/2017	Marquez, Harry	Meeting with R. Sola, R. Gonzalez, R. Forteza (all from Deloitte), C. Colon (from TGGO), M. Lopez (from DLA PIPER), R. Cruz, A. Pantoja (both from Hacienda) to discuss implications of change from sales/use tax regime to excise tax regime as part of the Corporate Tax Reform Revenue Initiative.	\$ 621.00	6.8	\$ 4,222.80
10/9/2017	Rodriguez, Felipe	Meeting with C. Colon (from TGGO), M. Lopez (from DLA PIPER), R. Cruz, A. Pantoja (both from Hacienda) to discuss implications of change from sales/use tax regime to excise tax regime as part of the Corporate Tax Reform Revenue Initiative.	\$ 507.00	3.4	\$ 1,723.80
10/9/2017	Sola, Roberto	Meeting with H. Marquez, R. Gonzalez, R. Forteza (all from Deloitte), C. Colon (from TGGO), M. Lopez (from DLA PIPER), R. Cruz, A. Pantoja (both from Hacienda) to discuss implications of change from sales/use tax regime to excise tax regime as part of the Corporate Tax Reform Revenue Initiative.	\$ 546.00	6.8	\$ 3,712.80

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FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
10/10/2017	Gonzalez, Rita	Perform research on methods included on summary report about excise tax in foreign countries provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to understand the implications of a changes from sales and use tax to excise tax regime in Puerto Rico.	\$ 429.00	1.8	\$ 772.20
10/10/2017	Marquez, Harry	Meet with F. Pares (PR Asst Secretary of Internal Revenue and Tax Policy) to provide tax technical support related to the implications of the excise tax regime at ports as part of the Corporate Tax Reform Revenue Initiative.	\$ 621.00	3.9	\$ 2,421.90
10/10/2017	Marquez, Harry	Review Puerto Rico treasury Department communications related to filling extensions, sales/use tax on power generators.	\$ 621.00	2.9	\$ 1,800.90
10/10/2017	Rodriguez, Felipe	Review administrative determination provided by F. Pares (PR Asst Secretary of Internal Revenue and Tax Policy) in order to analyze effect of transition from a Sales and Use tax regime to an excise tax regime, as part initiative Tax Reform Revenue.	\$ 507.00	1.8	\$ 912.60
10/10/2017	Rodriguez, Felipe	Perform research related to previous excise tax regime to be used as part of the analysis of the implications of change from sales & use tax regime to excise tax regime.	\$ 507.00	1.7	\$ 861.90
10/11/2017	Gonzalez, Rita	Perform research related to "cloud services taxation" to incorporate findings on the analysis of the implications of a change from sales and use tax to excise tax regime, as part of the Corporate Tax Reform Revenue Initiative.	\$ 429.00	2.1	\$ 900.90
10/11/2017	Rodriguez, Felipe	Call with F. Pares (PR Asst Secretary of Internal Revenue and Tax Policy) to discuss information available on various countries tax systems to be used in the analysis of impact of change from a sales/use tax regime to an excise tax regime as part of the Corporate Tax Reform Revenue Initiative.	\$ 507.00	3.6	\$ 1,825.20
10/11/2017	Sola, Roberto	Call with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to discuss information available about various countries tax systems in order to use the information on the analysis of impact of change from a sales/use tax regime to an excise tax regime, part of the Corporate Tax Reform Revenue Initiative.	\$ 546.00	2.4	\$ 1,310.40
10/12/2017	Marquez, Harry	Meeting with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), R. Solá (Deloitte) to discuss implications, and impact of changing from a sales/use tax regime to an excise tax regime to be used as part of the Corporate Tax Reform Revenue Initiative.	\$ 621.00	2.6	\$ 1,614.60
10/12/2017	Rodriguez, Felipe	Meeting with F. Pares (PR Asst Secretary of Internal Revenue and Tax Policy) to discuss implications, impact of changing from a sales/use tax regime to an excise tax regime to be used as part of the Corporate Tax Reform Revenue Initiative.	\$ 507.00	1.3	\$ 659.10
10/12/2017	Sola, Roberto	Meeting with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy), H. Marquez (Deloitte) to discuss implications, and impact of changing from a sales/use tax regime to an excise tax regime to be used as part of the Corporate Tax Reform Revenue Initiative.	\$ 546.00	2.6	\$ 1,419.60
10/13/2017	Rodriguez, Felipe	Perform research in connection with excise taxes systems in other jurisdictions, and reviewed potential challenges with electronic commerce to be used for the analysis of impact of a change from a sales/use tax regime to an excise tax regime.	\$ 507.00	1.6	\$ 811.20
10/16/2017	Rodriguez, Felipe	Review Administrative Determination/Informative Bulletin related to withholding tax on non-resident individuals as provided by A. Pantoja (Hacienda) to ascertain compliance with language on proposed Individual Tax Reform.	\$ 507.00	1.1	\$ 557.70
10/16/2017	Sola, Roberto	Work on review of potential challenges with electronic commerce to be used for the analysis on the economy and revenues impact of a change from a sales/use tax regime to an excise tax regime as part of the Corporate Tax Reform Revenue Initiative.	\$ 546.00	1.3	\$ 709.80

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FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
10/17/2017	Marquez, Harry	Review draft of Administrative Determination and Informative Bulletin provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) related to changes on the sales/use tax regime.	\$ 621.00	2.1	\$ 1,304.10
10/17/2017	Rodriguez, Felipe	Review Q&A document provided by F. Pares (PR Asst Secretary of Internal Revenue and Tax Policy) related to postponement of due dates to file returns as a result of the impact of Hurricane Maria.	\$ 507.00	2.2	\$ 1,115.40
10/17/2017	Sola, Roberto	Review draft of Administrative Determination provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) related to changes on the sales/use tax regime to be used as part of the analysis of the economy and revenues impact of a change from a sales/use tax regime.	\$ 546.00	2.8	\$ 1,528.80
10/17/2017	Sola, Roberto	Perform research related to tax withholding issues on employees who are considered non-residents US citizens of Puerto Rico but are also engaged in trade or business in Puerto Rico.	\$ 546.00	1.4	\$ 764.40
10/17/2017	Sola, Roberto	Review of Administrative Determination/Informative Bulletin related to withholding tax on non-resident individuals as provided by A. Pantoja (Hacienda) to ascertain compliance with language on proposed Individual Tax Reform.	\$ 546.00	1.4	\$ 764.40
10/19/2017	Rodriguez, Felipe	Review Administrative Determination provided by F. Pares (PR Asst Secretary of Internal Revenue and Tax Policy) related to Sales/Use Tax exemption to merchants with Volume of Business of less than \$1.0 Million as part of relief due to increase in operational cost because of the impact of Hurricane Maria.	\$ 507.00	1.7	\$ 861.90
10/20/2017	Rodriguez, Felipe	Perform research related to "cloud services taxation" to incorporate findings on the analysis of the implications of a change from sales and use tax to excise tax regime, as part of the Corporate Tax Reform Revenue Initiative.	\$ 507.00	1.3	\$ 659.10
10/21/2017	Marquez, Harry	Participate in meeting with R. Maldonado, R. Cruz, F. Pares, E. Rios (all from Hacienda) to discuss economic modeling used for the excise tax at port proposed regime.	\$ 621.00	3.4	\$ 2,111.40
10/23/2017	Rodriguez, Felipe	Perform research related to special One (1 cent) excise tax on telecommunication companies to be used as part of the analysis of the implications of change from sales & use tax regime to excise tax regime as part of the Corporate Tax Reform Revenue Initiative.	\$ 507.00	1.8	\$ 912.60
10/23/2017	Rodriguez, Felipe	Perform research related to jurisdictions imposing excise taxes or other indirect taxes on telecommunication services to be used as part of the analysis of the implications of change from sales & use tax regime to excise tax regime.	\$ 507.00	1.7	\$ 861.90
10/24/2017	Marquez, Harry	Draft analysis on ideas that can benefit and assist the Government on the economic development of the island for business and individuals, to be presented to R. Maldonado (Secretary of Treasury).	\$ 621.00	1.9	\$ 1,179.90
10/24/2017	Marquez, Harry	Research to identify the tax international trend of countries regarding indirect taxes (i.e. VAT, Excise tax at port, sales/use tax) and review of report to be provided to R. Maldonado (Secretary of Treasury).	\$ 621.00	1.8	\$ 1,117.80
10/24/2017	Marquez, Harry	Review of executive summary template prepared for R. Maldonado (Secretary of Treasury) related to tuition loan forgiveness.	\$ 621.00	0.9	\$ 558.90
10/24/2017	Morla, Marcos	Prepare presentation related to global trends related to taxation at ports, tax relief measures taken by other jurisdictions after natural disasters in order to present to Congress in Washington DC.	\$ 546.00	4.8	\$ 2,620.80
10/24/2017	Rodriguez, Felipe	Review document provided by R. Maldonado (PR Asst Secretary of Internal Revenue and Tax Policy) related to trends on taxation of merchandise at the ports to be used as part of analysis of impact of change from a sales and use tax regime to an excise tax regime as part of the Corporate Tax Reform Revenue Initiative.	\$ 507.00	1.7	\$ 861.90

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Date	Professional	Description	Rate	Hours	Fees
10/24/2017	Rodriguez, Felipe	Review circular letter with respect to the manual process to obtain expedite release of tangible personal property introduced by sea via maritime carriers.	\$ 507.00	1.6	\$ 811.20
10/24/2017	Sola, Roberto	Review report related to trends on taxation of merchandise at the ports provided by R. Maldonado (Secretary of Treasury) to be used as part of analysis of impact of change from a sales/use tax regime to an excise tax regime as part of the Corporate Tax Reform Revenue Initiative.	\$ 546.00	2.1	\$ 1,146.60
10/25/2017	Rodriguez, Felipe	Review registration requirements for entities doing business in PR.	\$ 507.00	2.2	\$ 1,115.40
10/25/2017	Sola, Roberto	Review Question and Answer document provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) related to postponement of due dates to file returns as a result of the impact of Hurricane Maria in Puerto Rico.	\$ 546.00	1.3	\$ 709.80
10/25/2017	Sola, Roberto	Review Informative Bulletin provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) related to the registration and filing requirements of entities or individuals coming to work in Puerto Rico to perform relief and restoration work.	\$ 546.00	1.6	\$ 873.60
10/26/2017	Rodriguez, Felipe	Perform final review of document regarding registration requirements for entities doing business in PR after approval from F. Pares (PR Asst Secretary of Internal Revenue and Tax Policy).	\$ 507.00	2.3	\$ 1,166.10
10/27/2017	Morla, Marcos	Participate in call with B. Fernandez (AAFAF), C. Freire (Hacienda) related to monthly scorecard progress report on revenue initiatives changes/modifications needed after impact of Hurricane Maria.	\$ 546.00	0.9	\$ 491.40
10/27/2017	Morla, Marcos	Prepare updates to bi-weekly presentation regarding the revenue measurements on the Fiscal Plan to provide status to the Fiscal Board based on the information provided by F. Pares (PR - Assistant Secretary of Internal Revenue and Tax Policy).	\$ 546.00	1.2	\$ 655.20
10/27/2017	Morla, Marcos	Prepare analysis of Sales Tax collections in Louisiana after the Hurricane Katrina to use on analysis of new tax regime as part of the tax reform.	\$ 546.00	2.3	\$ 1,255.80
10/27/2017	Rodriguez, Felipe	Review Q&A document provided by F. Pares (PR Asst Secretary of Internal Revenue and Tax Policy) related to postponement of due dates to file returns as a result of the impact of Hurricane Maria.	\$ 507.00	1.5	\$ 760.50
10/30/2017	Marquez, Harry	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) regarding the reestablishment of revenue measurements reporting by Hacienda to the Oversight Board.	\$ 621.00	0.3	\$ 186.30
10/30/2017	Marquez, Harry	Research about internal computer systems for discussion with Hacienda on how their system operates, possible changes, and improvements.	\$ 621.00	0.4	\$ 248.40
10/30/2017	Marquez, Harry	Meet with F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) to inquire about Information Technology infrastructure currently in place in Hacienda used to support tax reporting.	\$ 621.00	0.4	\$ 248.40
10/30/2017	Morla, Marcos	Prepare additional updates to bi-weekly presentation for the Fiscal Board based on additional information sent by E. Rios, F. Pares, R. Cruz (all from Hacienda).	\$ 546.00	2.7	\$ 1,474.20
10/30/2017	Morla, Marcos	Prepare additional research on 10 year collections of Sales Tax collections in Louisiana after the Hurricane Katrina in order to be used on analysis of new tax regime as part of the tax reform.	\$ 546.00	1.8	\$ 982.80
10/31/2017	Marquez, Harry	Prepare Excel table showing sales/use tax revenues for the past 10 years.	\$ 621.00	1.3	\$ 807.30
10/31/2017	Rodriguez, Felipe	Review Administrative Determination provided by F. Pares (PR Asst Secretary of Internal Revenue and Tax Policy) related to Sales/Use Tax exemption to merchants with Volume of Business of less than \$1.0 Million as part of relief due to increase in operational cost because of the impact of Hurricane Maria.	\$ 507.00	1.3	\$ 659.10

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FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
10/31/2017	Sola, Roberto	Review Administrative Determination provided by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy) related to Sales/Use Tax exemption to merchants with Volume of Business of less than \$1.0 Million as part of relief due to increase in operational cost because of the impact of Hurricane Maria.	\$ 546.00	0.6	\$ 327.60

Total October Statement Period - FY18 Tax Revenue Enhancement Initiatives

159.7 \$ 84,123.90

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Monthly Fee Statement / Interim Fee Application Preparation

Date	Professional	Description	Rate	Hours	Fees
10/3/2017	Cortez, Berto	Review July time detail to assess hours billed by-person by category	\$ 585.00	0.4	\$ 234.00
10/3/2017	Lew, Matt	Review July time detail to assess hours billed by-person in comparison to projected billing.	\$ 546.00	2.4	\$ 1,310.40
10/7/2017	Gutierrez, Dalia	Prepare July fee detail with feedback received from R. Young (Deloitte) for the monthly fee application.	\$ 255.00	5.7	\$ 1,453.50
10/9/2017	Cortez, Berto	Review reconciliation of time charged against hours submitted in time detail of July fee statement charges	\$ 585.00	0.6	\$ 351.00
10/9/2017	Cortez, Berto	Review July - August fee statement file to assess impact of revised levels and rates for professionals.	\$ 585.00	0.5	\$ 292.50
10/9/2017	Lew, Matt	Prepare reconciliation of time detail entered into internal system with hours submitted in time detail to assess July fees.	\$ 546.00	2.6	\$ 1,419.60
10/9/2017	Lew, Matt	Update July - August fee statement file to account for new billing rates related to promotions effective in August.	\$ 546.00	1.8	\$ 982.80
10/10/2017	Gutierrez, Dalia	Prepare updates to July detail in preparation for the monthly fee application.	\$ 255.00	1.4	\$ 357.00
10/10/2017	Gutierrez, Dalia	Prepare July detail per feedback received from Deloitte internal counsel.	\$ 255.00	2.6	\$ 663.00
10/12/2017	Lew, Matt	Prepare reconciliation of time detail entered into internal system with hours submitted in time detail to assess August fees.	\$ 546.00	2.8	\$ 1,528.80
10/12/2017	Lew, Matt	Prepare analysis of projected billings through September-30 to account for amounts billed in May - June fee statement and application of pre-petition retainer.	\$ 546.00	2.6	\$ 1,419.60
10/13/2017	Lew, Matt	Update analysis of non-billable hours incurred from May-3 through August-31 to account for additional hours not billed to client in August due to Hurricanes.	\$ 546.00	2.4	\$ 1,310.40
10/14/2017	Gutierrez, Dalia	Prepare July 1-7, 2017 fee detail per feedback received from M. Rothchild (Deloitte).	\$ 255.00	2.7	\$ 688.50
10/14/2017	Gutierrez, Dalia	Prepare July 1-13, 2017 fee detail per feedback received from R. Young.	\$ 255.00	4.6	\$ 1,173.00
10/14/2017	Gutierrez, Dalia	Prepare July 14-26, 2017 fee detail per feedback received from M. Rothchild.	\$ 255.00	5.8	\$ 1,479.00
10/14/2017	Gutierrez, Dalia	Prepare July 1-15 and 27-31, 2017 fee detail per feedback received from R. Young.	\$ 255.00	5.8	\$ 1,479.00
10/14/2017	Gutierrez, Dalia	Prepare September expenses in connection with the monthly fee application.	\$ 255.00	2.3	\$ 586.50
10/14/2017	Gutierrez, Dalia	Prepare August expenses per feedback received from Deloitte internal counsel.	\$ 255.00	1.0	\$ 255.00
10/14/2017	Gutierrez, Dalia	Final preparation of July 16-31, 2017 fee detail per feedback received from Deloitte internal counsel.	\$ 255.00	1.0	\$ 255.00
10/15/2017	Lew, Matt	Review July 1 - July 31 time detail to assess the need for redactions to entries that may contain confidential information.	\$ 546.00	2.7	\$ 1,474.20
10/15/2017	Lew, Matt	Review Deloitte's FY18 Contract with GPR to identify specific language related to the blended hourly rate cap and resulting discount for disclosure in Second Combined Monthly Fee Statement.	\$ 546.00	1.2	\$ 655.20
10/15/2017	Lew, Matt	Update July master time detail file to incorporate discount related to blended hourly rate cap of \$460 per hour as detailed in FY18 contract.	\$ 546.00	2.5	\$ 1,365.00
10/15/2017	Lew, Matt	Prepare July master time detail file with workstream categories as described in narrative of fee statement.	\$ 546.00	3.8	\$ 2,074.80
10/16/2017	Cortez, Berto	Review July 'Fees by Professional' schedule.	\$ 585.00	0.4	\$ 234.00
10/16/2017	Cortez, Berto	Review July 'Fees by Category' schedule.	\$ 585.00	0.6	\$ 351.00
10/16/2017	Lew, Matt	Prepare draft schedule of 'Fees by Professional' for the period July 1, 2017 through July 31, 2017 based on master time detail file.	\$ 546.00	2.3	\$ 1,255.80

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Monthly Fee Statement / Interim Fee Application Preparation

Date	Professional	Description	Rate	Hours	Fees
10/16/2017	Lew, Matt	Prepare draft schedule of 'Fees by Category' for the period July 1, 2017 through July 31, 2017 based on master time detail file.	\$ 546.00	1.8	\$ 982.80
10/17/2017	Cortez, Berto	Assess consolidated July Deloitte fees related to Fortaleza services performed for review by L. Juarabe (Hacienda).	\$ 585.00	0.4	\$ 234.00
10/17/2017	Cortez, Berto	Assess consolidated July Deloitte fees related to Hacienda services performed for review by L. Juarabe (Hacienda).	\$ 585.00	0.4	\$ 234.00
10/17/2017	Cortez, Berto	Assess consolidated July Deloitte fees related to Office of Mgmt and Budget services performed for review by L. Juarabe (Hacienda).	\$ 585.00	0.4	\$ 234.00
10/17/2017	Lew, Matt	Prepare consolidated file of Deloitte FAS fees for the period July 1 - July 31 for work performed related to Fortaleza for review by L. Juarabe (Hacienda Accounting).	\$ 546.00	1.9	\$ 1,037.40
10/17/2017	Lew, Matt	Prepare consolidated file of Deloitte FAS fees for the period July 1 - July 31 for work performed related to Dept of Treasury (Hacienda) for review by L. Juarabe (Hacienda Accounting).	\$ 546.00	1.7	\$ 928.20
10/17/2017	Lew, Matt	Prepare consolidated file of Deloitte FAS fees for the period July 1 - July 31 for work performed related to Office of Management and Budget (OMB) for review by L. Juarabe (Hacienda Accounting).	\$ 546.00	1.8	\$ 982.80
10/18/2017	Cortez, Berto	Review September time detail by professional for monthly fee statement finalization.	\$ 585.00	0.5	\$ 292.50
10/18/2017	Lew, Matt	Prepare master schedule of time detail by professional for the period September 1, 2017 - September 30, 2017.	\$ 546.00	2.6	\$ 1,419.60
10/20/2017	Lew, Matt	Call with R. Cortez (Deloitte) to discuss contracting status of R. Ferraro during July 1 - August 31 period to assess if any changes need to be made to disclosures in First Interim Fee Statement.	\$ 546.00	0.8	\$ 436.80
10/22/2017	Cortez, Berto	Review August schedule of time detail to prepare for internal counsel review.	\$ 585.00	0.6	\$ 351.00
10/22/2017	Lew, Matt	Prepare master schedule of time detail for internal counsel review related to the period August 1, 2017 through August 31, 2017.	\$ 546.00	2.8	\$ 1,528.80
10/23/2017	Cortez, Berto	Review August time detail schedule to assess categorization match with fee statement verbiage.	\$ 585.00	0.4	\$ 234.00
10/23/2017	Lew, Matt	Update master August time detail schedule to incorporate additional time detail for T. Hurley (Deloitte) and K. Blair (Deloitte).	\$ 546.00	2.1	\$ 1,146.60
10/23/2017	Lew, Matt	Draft email to A. Harris (Deloitte) detailing reconciliation comparing time detail provided with time detail in internal system.	\$ 546.00	0.6	\$ 327.60
10/24/2017	Cortez, Berto	Review Court Interim Compensation Order to assess timing for the filing of interim fee applications.	\$ 585.00	0.2	\$ 117.00
10/24/2017	Cortez, Berto	Call with R. Young (Deloitte - Internal Counsel), M. Rothchild (Deloitte - Internal Counsel), and M. Lew (Deloitte) to discuss the timing of filing interim fee applications as detailed in interim compensation order.	\$ 585.00	0.8	\$ 468.00
10/24/2017	Cortez, Berto	Review August time detail schedule to assess time detail related to fee statement prep.	\$ 585.00	0.3	\$ 175.50
10/24/2017	Cortez, Berto	Review August time detail "Project Management and Reporting Process for the GPR Rightsizing Transformation" to check categorization.	\$ 585.00	0.5	\$ 292.50
10/24/2017	Cortez, Berto	Review August time detail file prior to distribution to Deloitte internal counsel.	\$ 585.00	0.6	\$ 351.00
10/24/2017	Lew, Matt	Review draft of Interim Compensation Order filed with Court to assess timing for the filing of interim fee applications.	\$ 546.00	0.8	\$ 436.80
10/24/2017	Lew, Matt	Call with R. Young, M. Rothchild, and R. Cortez (Deloitte) to discuss the timing of filing interim fee applications as detailed in interim compensation order.	\$ 546.00	0.8	\$ 436.80
10/24/2017	Lew, Matt	Update master August time detail schedule to incorporate additional time detail for C. Abrom (Deloitte) and D. Gutierrez (Deloitte) related to fee statement preparation.	\$ 546.00	1.5	\$ 819.00

Deloitte Financial Advisory Services LLP
FOURTH COMBINED MONTHLY FEE STATEMENT
EXHIBIT A-1 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
FOR THE OCTOBER STATEMENT PERIOD
October 1, 2017 through October 31, 2017

Monthly Fee Statement / Interim Fee Application Preparation

Date	Professional	Description	Rate	Hours	Fees
10/24/2017	Lew, Matt	Review master August time detail file to assess fees categorized to "Project Management and Reporting Process for the GPR Rightsizing Transformation" for consistency with previous fee statement categorizations.	\$ 546.00	2.1	\$ 1,146.60
10/24/2017	Lew, Matt	Prepare master August time detail file for review by Deloitte internal counsel.	\$ 546.00	2.7	\$ 1,474.20
10/25/2017	Cortez, Berto	Review fee statement language for second combined monthly fee statement (July 1 - August 31) to detail categorization of services provided to government of Puerto Rico	\$ 585.00	0.3	\$ 175.50
10/25/2017	Cortez, Berto	Review second fee statement language (July 1 - August 31) to detail scope of services provided to client for the Revenue Enhancement Initiatives (Tax).	\$ 585.00	0.4	\$ 234.00
10/25/2017	Cortez, Berto	Review second fee statement language (July 1 - August 31) to detail scope of services provided to client for Modified Accrual Migration stream.	\$ 585.00	0.6	\$ 351.00
10/25/2017	Cortez, Berto	Review second fee statement language (July 1 - August 31) to detail scope of services provided to client for Budget stream.	\$ 585.00	0.3	\$ 175.50
10/25/2017	Cortez, Berto	Review second fee statement language (July 1 - August 31) to detail scope of services provided to client for "Plan Supervise Review" stream.	\$ 585.00	0.1	\$ 58.50
10/25/2017	Cortez, Berto	Review second fee statement language (July 1 - August 31) to detail scope of services provided to client for "Fee Statement" stream.	\$ 585.00	0.1	\$ 58.50
10/25/2017	Gutierrez, Dalia	Prepare August fee exhibit for R. Young's review, in preparation for monthly fee application.	\$ 255.00	4.3	\$ 1,096.50
10/25/2017	Gutierrez, Dalia	Prepare email to B. Cortez regarding status of July, August and September monthly expenses.	\$ 255.00	0.2	\$ 51.00
10/25/2017	Lew, Matt	Draft narrative language to be included in Deloitte's second combined monthly fee statement (July 1 - August 31) to detail scope of services provided to GPR for the Cost Management workstream.	\$ 546.00	1.8	\$ 982.80
10/25/2017	Lew, Matt	Draft narrative language to be included in Deloitte's second combined monthly fee statement (July 1 - August 31) to detail scope of services provided to GPR for the Revenue Enhancement Initiatives (Tax).	\$ 546.00	1.6	\$ 873.60
10/25/2017	Lew, Matt	Draft narrative language to be included in Deloitte's second combined monthly fee statement (July 1 - August 31) to detail scope of services provided to GPR for the Modified Accrual Accounting migration.	\$ 546.00	1.2	\$ 655.20
10/25/2017	Lew, Matt	Draft narrative language to be included in Deloitte's second combined monthly fee statement (July 1 - August 31) to detail scope of services provided to GPR for the FY18 GPR Budget workstream.	\$ 546.00	0.8	\$ 436.80
10/25/2017	Lew, Matt	Draft narrative language to be included in Deloitte's second combined monthly fee statement (July 1 - August 31) to detail scope of services provided to GPR for the 'Plan, Supervise and Review' category.	\$ 546.00	0.2	\$ 109.20
10/25/2017	Lew, Matt	Draft narrative language to be included in Deloitte's second combined monthly fee statement (July 1 - August 31) to detail scope of services provided to GPR for the 'Fee Statement / Schedules' category.	\$ 546.00	0.2	\$ 109.20
10/26/2017	Gutierrez, Dalia	Prepare August fee detail per feedback received from R. Young, in preparation for monthly fee application.	\$ 255.00	5.5	\$ 1,402.50
10/26/2017	Lew, Matt	Incorporate changes related to narrative of scope of services provided to GPR for the Cost Management workstream for July 1 - August 31 based on feedback from B. Cortez (Deloitte) and C. Kennedy (Deloitte).	\$ 546.00	0.6	\$ 327.60
10/27/2017	Cortez, Berto	Review schedule of detailed fees payable for first combined monthly fee statement (May-3 through June-30).	\$ 585.00	0.6	\$ 351.00

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FOURTH COMBINED MONTHLY FEE STATEMENT
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FOR THE OCTOBER STATEMENT PERIOD
October 1, 2017 through October 31, 2017

Monthly Fee Statement / Interim Fee Application Preparation

Date	Professional	Description	Rate	Hours	Fees
10/27/2017	Lew, Matt	Prepare schedule to be attached to invoice for GPR to detail fees payable for Deloitte's first combined monthly fee statement (May-3 through June-30), including application of unapplied pre-petition retainer as of May-3.	\$ 546.00	2.4	\$ 1,310.40
10/27/2017	Lew, Matt	Incorporate changes related to narrative of scope of services provided to GPR for the Revenue Enhancement Initiatives (Tax) workstream for July 1 - August 31 based on feedback provided by M. Morla (Deloitte).	\$ 546.00	0.4	\$ 218.40
10/27/2017	Morla, Marcos	Review fee statement for July / August related to work performed on Revenue Initiatives.	\$ 546.00	1.0	\$ 546.00
10/28/2017	Cortez, Berto	Review September time detail for fees related to the supplementary exhibit to third monthly fee statement.	\$ 585.00	0.6	\$ 351.00
10/28/2017	Gutierrez, Dalia	Prepare fee detail for the August monthly fee application per feedback received from R. Young.	\$ 255.00	5.7	\$ 1,453.50
10/28/2017	Gutierrez, Dalia	Prepare August fee detail per feedback received from M. Rothchild, in preparation for monthly fee application.	\$ 255.00	2.7	\$ 688.50
10/28/2017	Gutierrez, Dalia	Prepare May/June monthly invoice issued per data received from M. Lew.	\$ 255.00	0.6	\$ 153.00
10/28/2017	Gutierrez, Dalia	Update August fee detail per Deloitte internal counsel review, in preparation for monthly fee application.	\$ 255.00	1.0	\$ 255.00
10/28/2017	Lew, Matt	Draft email to C. Young (Deloitte) and D. Carey (Deloitte) detailing hours billed for September related to the Modified Accrual and Government Rightsizing initiatives.	\$ 546.00	1.0	\$ 546.00
10/28/2017	Lew, Matt	Prepare master file of time detail for fees related to the September period to be included as supplementary exhibit to Deloitte's third monthly fee statement.	\$ 546.00	2.6	\$ 1,419.60
10/29/2017	Cortez, Berto	Assess summary of July estimated fees to be billed to GPR.	\$ 585.00	0.3	\$ 175.50
10/29/2017	Lew, Matt	Prepare billing summary with preliminary estimate of fees to be billed to GPR for the July - September period, including the discount associated with the blended hourly rate cap.	\$ 546.00	1.3	\$ 709.80
10/31/2017	Cortez, Berto	Review language for third monthly fee statement (September 2017) related to the scope of services provided to client for Cost Management workstream.	\$ 585.00	0.1	\$ 58.50
10/31/2017	Cortez, Berto	Review language for third monthly fee statement (September 2017) related to the scope of services provided to client for Revenue workstream.	\$ 585.00	0.2	\$ 117.00
10/31/2017	Cortez, Berto	Review language for third monthly fee statement (September 2017) related to the scope of services provided to client for Budget workstream.	\$ 585.00	0.1	\$ 58.50
10/31/2017	Lew, Matt	Prepare narrative language to be included in Deloitte's third monthly fee statement (September 2017) to include any changes to the scope of services provided to GPR for the Cost Management workstream.	\$ 546.00	0.4	\$ 218.40
10/31/2017	Lew, Matt	Prepare narrative language to be included in Deloitte's third monthly fee statement (September 2017) to include any changes to the scope of services provided to GPR for the Revenue Enhancement Initiatives (Tax)	\$ 546.00	0.6	\$ 327.60
10/31/2017	Lew, Matt	Update narrative language to be included in Deloitte's third monthly fee statement (September 2017) to include any changes to the scope of services provided to GPR for the FY18 GPR Budget workstream.	\$ 546.00	0.2	\$ 109.20
Total October Statement Period - Monthly Fee Statement / Interim Fee Application Preparation				131.6	\$ 56,900.40

Deloitte Financial Advisory Services LLP
 FOURTH COMBINED MONTHLY FEE STATEMENT
 EXHIBIT A-1 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
 FOR THE OCTOBER STATEMENT PERIOD
 October 1, 2017 through October 31, 2017

Plan, Supervise and Review

Date	Professional	Description	Rate	Hours	Fees
10/25/2017	Hurley, Timothy	Participate in call with A. Mendez (AAFAF), J. Doyle (Deloitte), to discuss connectivity with J. Marrero (Governor's Authorized Representative - GAR), required reporting related to FY18 GPR Budget.	\$ 621.00	0.2	\$ 124.20

Total October Statement Period - Plan, Supervise and Review	0.2	\$ 124.20
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TOTAL OCTOBER STATEMENT PERIOD - ALL CATEGORIES	310.9	\$ 152,319.30
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Blended Hourly Rate Before Application of Blended Hourly Rate Cap		\$ 489.93
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Hours / Fees Subject to \$460 Blended Hourly Rate Cap (FY18 Contract)	\$ 460.00	310.9	\$ 143,014.00
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TOTAL OCTOBER STATEMENT PERIOD AFTER APPLICATION OF BLENDED HOURLY RATE CAP	310.9	\$ 143,014.00
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October Statement Period Blended Hourly Rate After Application of Blended Hourly Rate Cap		\$ 460.00
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DISCOUNT TO OCTOBER STATEMENT PERIOD RELATED TO APPLICATION OF BLENDED HOURLY RATE CAP		\$ (9,305.30)
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Deloitte Financial Advisory Services LLP
FOURTH COMBINED MONTHLY FEE STATEMENT
EXHIBIT A-2 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
FOR THE NOVEMBER STATEMENT PERIOD
November 1, 2017 through November 30, 2017

FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
11/1/2017	Doyle, John	Discussion with J. Gabb (Deloitte) related to OGP transfer tracking/detail in preparation for discussions with PROMESA Board advisors EY.	\$ 585.00	0.8	\$ 468.00
11/1/2017	Doyle, John	Reviewed Hacienda July/August actual payroll vs approved FY18 budget analysis prepared by J. Gabb (Deloitte) for discussion with R. Goderich (Hacienda).	\$ 585.00	0.4	\$ 234.00
11/1/2017	Gabb, James	Discussion with J. Doyle (Deloitte) related to OGP transfer tracking/detail in preparation for discussions with PROMESA Board advisors EY.	\$ 546.00	0.8	\$ 436.80
11/1/2017	Gabb, James	Prepared analysis comparing Hacienda (Treasury) July/August actual payroll with approved FY18 Budget in preparation for discussion with R. Goderich (Hacienda).	\$ 546.00	1.7	\$ 928.20
11/2/2017	Doyle, John	Reviewed analysis of transfer entries within the OGP transfer detail compiled by J. Gabb (Deloitte) in preparation for a discussion with J. Aponte (OGP).	\$ 585.00	0.7	\$ 409.50
11/2/2017	Doyle, John	Meeting with J. Aponte (OMB), J. Porepa, S. Panagiotakis (both EY), A. Mendez (AAFAF) to discuss open FOMB / EY diligence requests related to budget transfers, federal funds, budget to actual performance.	\$ 585.00	1.5	\$ 877.50
11/2/2017	Gabb, James	Prepared an analysis of transfer entries not included within the OGP transfer detail in preparation for a discussion with J. Aponte (OGP).	\$ 546.00	2.7	\$ 1,474.20
11/6/2017	Doyle, John	Discussion with J. Gabb (Deloitte) to review Hacienda payroll analysis in preparation for discussions with R. Goderich (Hacienda).	\$ 585.00	0.7	\$ 409.50
11/6/2017	Doyle, John	Reviewed updated analysis comparing Hacienda (Treasury) July/August actual payroll with approved FY18 Budget to identify key variances for submission to R. Goderich (Hacienda).	\$ 585.00	0.4	\$ 234.00
11/6/2017	Gabb, James	Discussion with J. Doyle (Deloitte) related to Hacienda payroll in preparation for discussions with R. Goderich (Hacienda).	\$ 546.00	0.7	\$ 382.20
11/6/2017	Gabb, James	Updated analysis comparing Hacienda (Treasury) July/August actual payroll with approved FY18 Budget based on comments from J. Doyle (Deloitte) in preparation for discussion with R. Goderich (Hacienda).	\$ 546.00	2.1	\$ 1,146.60
11/7/2017	Doyle, John	Reviewed updated analysis of FY18 Budget transfers prepared by J. Gabb (Deloitte) for all agencies to review with J. Aponte (OGP).	\$ 585.00	1.2	\$ 702.00
11/7/2017	Gabb, James	Updated analysis of FY18 Budget with transfers across all agencies with summary by agency in preparation for discussions with J. Aponte (OGP).	\$ 546.00	2.1	\$ 1,146.60
11/8/2017	Doyle, John	Reviewed PRIFAS analysis reconciling OGP detail with Hacienda PRIFAS data on budget transfer transactions by fund to understand key variances for discussions with J. Aponte (OGP).	\$ 585.00	0.8	\$ 468.00
11/8/2017	Doyle, John	Meeting with J. Aponte (OMB), J. Porepa, S. Panagiotakis (both EY), A. Mendez (AAFAF) to discuss open diligence requests related to budget transfers, federal funds, budget to actual performance.	\$ 585.00	1.5	\$ 877.50
11/8/2017	Gabb, James	Prepared analysis reconciling OGP detail with Hacienda PRIFAS data on transfer transactions by fund for discussions with J. Aponte (OGP).	\$ 546.00	1.1	\$ 600.60
11/8/2017	Gabb, James	Began analysis of contract data from the PCo system for Hacienda (agency #024) in preparation for discussion with R. Goderich (Hacienda) for the purpose of evaluating Hacienda budget to actual spending.	\$ 546.00	1.5	\$ 819.00
11/9/2017	Doyle, John	Meeting with J. Porepa (EY), J. Aponte (OMB) to discuss FY18 budget transfer process, Consolidated FY19 budgeting.	\$ 585.00	1.5	\$ 877.50
11/10/2017	Doyle, John	Review October FY18 General Fund Budget vs Actual Reports for the purpose of preparing for a meeting with J. Aponte (OMB) to research selected agency variances.	\$ 585.00	0.4	\$ 234.00

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FOURTH COMBINED MONTHLY FEE STATEMENT
EXHIBIT A-2 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
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November 1, 2017 through November 30, 2017

FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
11/10/2017	Doyle, John	Meeting with B Biggio (Conway) to discuss Fiscal Plan for FY19, including clarification of specific items (e.g., gross vs. net presentation of Component Unit expenses) within the FY19 Fiscal Plan Model.	\$ 585.00	0.4	\$ 234.00
11/10/2017	Doyle, John	Review updated weekly FY18 reporting requests provided by EY, review issues with J Aponte (OMB) before submission to EY	\$ 585.00	0.6	\$ 351.00
11/13/2017	Doyle, John	Reviewed analysis prepared by J. Gabb (Deloitte) of contract data from the office of the controller's system for Hacienda (agency #024), with comparison to PCo system data for submission to Hacienda.	\$ 585.00	0.6	\$ 351.00
11/13/2017	Doyle, John	Call with J. Kang (Rothschild), M. Sanchez (Conway), A. Mendez (AAFAF) to discuss drafting the Commonwealth's Fiscal Plan 2.0, related baseline projections of FY19 spending budgets.	\$ 585.00	0.6	\$ 351.00
11/13/2017	Gabb, James	Prepared analysis of contract data from the office of the controller's system for Hacienda (agency #024), with comparison to PCo system data in preparation for discussion with R. Goderich (Hacienda) for the purpose of evaluating Hacienda budget to actual spending.	\$ 546.00	2.7	\$ 1,474.20
11/14/2017	Doyle, John	Conference call with J. Kang (Rothschild) M. Sanchez (Conway) A. Mendez (AAFAF) to discuss drafting the Commonwealth's Fiscal Plan 2.0, related expense measures for the remainder of FY18 and for full FY19.	\$ 585.00	0.6	\$ 351.00
11/15/2017	Doyle, John	Conference call with J. Kang (Rothschild), M. Sanchez (Conway), A. Mendez (AAFAF), J. Gabb (Deloitte) to discuss open issues related to expenses and expense measures in the Commonwealth's Fiscal Plan 2.0.	\$ 585.00	0.4	\$ 234.00
11/15/2017	Doyle, John	Conference call with J. Aponte (OMB) to review OMB communication with Commonwealth agencies related to FY19 budget timeline, open issues related to Deloitte support.	\$ 585.00	0.6	\$ 351.00
11/15/2017	Gabb, James	Prepared analysis to distinguish University of Puerto Rico (UPR) formulaic vs. non-formulaic appropriations in response to a request from B. Biggio (Conway).	\$ 546.00	1.3	\$ 709.80
11/16/2017	Doyle, John	Meeting with J. Aponte (OMB), J. Porepa (EY), S. Panagiotakis (EY), A. Mendez (AAFAF) to discuss open diligence requests related to budget transfers, federal funds, budget to actual performance	\$ 585.00	1.7	\$ 994.50
11/16/2017	Doyle, John	Meeting with A. Mendez (AAFAF) to discuss FY19 budget process, EY requests for the purpose of meeting FOMB requirements on FY19 Budget delivery.	\$ 585.00	0.5	\$ 292.50
11/17/2017	Doyle, John	Discussion with J. Gabb (Deloitte) related to Hacienda budget to actual performance to-date (payroll / contracts) in preparation for discussions with R. Goderich (Hacienda).	\$ 585.00	0.6	\$ 351.00
11/17/2017	Doyle, John	Meeting with A. Mendez (AAFAF), J. Kang (Rothschild), B. Biggio (Conway), Ankura to discuss timeline for FY19 Fiscal Plan submissions to FOMB	\$ 585.00	0.4	\$ 234.00
11/17/2017	Doyle, John	Updated analysis Hacienda analysis of budget to actual performance to-date by program / concept to identify key variances in preparation for discussion with R. Goderich (Hacienda)	\$ 585.00	0.5	\$ 292.50
11/17/2017	Gabb, James	Discussion with J. Doyle (Deloitte) related to Hacienda budget to actual performance to-date (payroll / contracts) in preparation for discussions with R. Goderich (Hacienda).	\$ 546.00	0.6	\$ 327.60
11/17/2017	Gabb, James	Updated analysis Hacienda analysis of budget to actual performance to-date by program / concept in preparation for discussion with R. Goderich (Hacienda)	\$ 546.00	0.5	\$ 273.00

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EXHIBIT A-2 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
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FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
11/21/2017	Doyle, John	Conference call with J. Kang (Rothschild), A. Mendez (AAFAF), J. Gabb (Deloitte) to discuss roles/responsibilities for drafting the Commonwealth's Fiscal Plan 2.0 in preparation for submission to the Governor / PROMESA Board.	\$ 585.00	2.8	\$ 1,638.00
11/21/2017	Gabb, James	Conference call with J. Kang (Rothschild), A. Mendez (AAFAF), J. Doyle (Deloitte) to discuss roles / responsibilities for drafting the Commonwealth's Fiscal Plan 2.0 in preparation for submission to the Governor / PROMESA Board.	\$ 546.00	2.8	\$ 1,528.80
11/27/2017	Doyle, John	Conference call with J. Kang (Rothschild), M. Sanchez (Conway), A. Mendez (AAFAF), J. Gabb (Deloitte) to discuss macroeconomic / revenue assumptions in drafting the Commonwealth's Fiscal Plan 2.0 in preparation for submission to the Governor / PROMESA Board.	\$ 585.00	2.1	\$ 1,228.50
11/27/2017	Gabb, James	Conference call with J. Kang (Rothschild) M. Sanchez (Conway) A. Mendez (AAFAF) J. Doyle (Deloitte) to discuss macroeconomic / revenue assumptions in drafting the Commonwealth's Fiscal Plan 2.0 in preparation for submission to the Governor / PROMESA Board.	\$ 546.00	2.1	\$ 1,146.60
11/28/2017	Doyle, John	Discussion with J. Gabb (Deloitte) regarding Fiscal Plan workstreams / status / expectations in preparation for discussion with J. Aponte (OGP).	\$ 585.00	0.8	\$ 468.00
11/28/2017	Doyle, John	Call with J. Kang (Rothschild), M. Sanchez (Conway), A. Mendez (AAFAF), J. Gabb (Deloitte) to discuss treatment of component units for drafting the Commonwealth's Fiscal Plan 2.0 in preparation for submission to the Governor / PROMESA Board.	\$ 585.00	2.4	\$ 1,404.00
11/28/2017	Doyle, John	Call with J. Kang (Rothschild), M. Sanchez (Conway), A. Mendez (AAFAF), J. Gabb (Deloitte) to discuss expense baseline for drafting the Commonwealth's Fiscal Plan 2.0 in preparation for submission to the Governor / PROMESA Board.	\$ 585.00	2.2	\$ 1,287.00
11/28/2017	Doyle, John	Reviewed Department of Education FY18 Budget transfer requests in preparation for discussion about such transfers with J. Aponte (OGP), J. Porepa (EY).	\$ 585.00	0.4	\$ 234.00
11/28/2017	Gabb, James	Discussion with J. Doyle (Deloitte) regarding Fiscal Plan workstreams / status / expectations in preparation for discussion with J. Aponte (OGP).	\$ 546.00	0.8	\$ 436.80
11/28/2017	Gabb, James	Call with J. Kang (Rothschild) M. Sanchez (Conway) A. Mendez (AAFAF) J. Doyle (Deloitte) to discuss treatment of component units for drafting the Commonwealth's Fiscal Plan 2.0 in preparation for submission to the Governor / PROMESA Board.	\$ 546.00	2.4	\$ 1,310.40
11/28/2017	Gabb, James	Call with J. Kang (Rothschild) M. Sanchez (Conway) A. Mendez (AAFAF) J. Doyle (Deloitte) to discuss expense baseline for drafting the Commonwealth's Fiscal Plan 2.0 in preparation for submission to the Governor / PROMESA Board.	\$ 546.00	2.2	\$ 1,201.20
11/28/2017	Gabb, James	Reviewed Department of Education transfer requests in preparation for discussion about such transfers with J. Aponte (OGP) J. Porepa (EY).	\$ 546.00	0.9	\$ 491.40
11/29/2017	Doyle, John	Reviewed EY presentation regarding FY19 Budget planning in preparation for a discussion with PROMESA Board advisor (EY).	\$ 585.00	0.5	\$ 292.50
11/29/2017	Doyle, John	Reviewed analysis of Christmas bonus budget comparing actual spending to-date from Hacienda for submission to F. Pena (Hacienda).	\$ 585.00	0.7	\$ 409.50
11/29/2017	Doyle, John	Reviewed non-budgetary funds forecast prepared by Conway in preparation of discussions with Rothschild / Conway on Fiscal Plan 2.0 for delivery to the Governor / PROMESA Board.	\$ 585.00	0.6	\$ 351.00

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FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
11/29/2017	Doyle, John	Meeting with N. Jaresko (FOMB), M. Sanchez (Conway), A. Mendez (AAFAF), J. Porepa (EY), J. Aponte (OMB), O'Melveny, J. Kang (Rothschild) to discuss matters relative to achievement of Fiscal Plan, FY19 Budget, Financial Reporting and other restructuring Initiatives.	\$ 585.00	1.8	\$ 1,053.00
11/29/2017	Doyle, John	Reviewed updated template worksheets prepared by J. Gabb (Deloitte) to reflect additional discussions with J. Aponte (OGP) to be used for FY19 Budget analysis by agency.	\$ 585.00	0.4	\$ 234.00
11/29/2017	Doyle, John	Meeting with J. Aponte (OGP), R. Goderich (Hacienda), R. (AFFAF), J. Porepa (EY) to discuss a) status of FY18 transfers, b) meetings with agencies, c) FY19 Budget planning to align expectations.	\$ 585.00	2.9	\$ 1,696.50
11/29/2017	Gabb, James	Reviewed EY presentation regarding FY19 Budget planning in preparation for a discussion with PROMESA Board advisor (EY) and for planning FY19 Budget analysis.	\$ 546.00	1.1	\$ 600.60
11/29/2017	Gabb, James	Prepared analysis of Christmas bonus budget comparing against actual spending to-date from Hacienda in preparation for discussion with F. Pena (Hacienda).	\$ 546.00	2.8	\$ 1,528.80
11/29/2017	Gabb, James	Reviewed forecast of non-budgetary funds in preparation of discussions with Rothschild and Conway on Fiscal Plan 2.0 for delivery to the Governor and PROMESA Board.	\$ 546.00	1.2	\$ 655.20
11/29/2017	Gabb, James	Updated template worksheets to reflect additional discussions with J. Aponte (OGP) in preparation of starting the FY19 Budget analysis by agency.	\$ 546.00	0.6	\$ 327.60
11/29/2017	Gabb, James	Meeting with J. Aponte (OGP), R. Goderich (Hacienda), R. (AFFAF), J. Porepa (EY) to discuss a) status of FY18 transfers, b) meetings with agencies, c) and FY19 Budget planning.	\$ 546.00	2.9	\$ 1,583.40
11/30/2017	Doyle, John	Call with J. Kang (Rothschild), M. Sanchez (Conway), A. Mendez (AAFAF), J. Gabb (Deloitte) to discuss expense measures for drafting the Commonwealth's Fiscal Plan 2.0 in preparation for submission to the Governor/ PROMESA Board.	\$ 585.00	2.8	\$ 1,638.00
11/30/2017	Doyle, John	Reviewed updated Christmas bonus analysis, prepared by J. Gabb (Deloitte), incorporating additional spending details for submission to F. Pena (Hacienda).	\$ 585.00	0.4	\$ 234.00
11/30/2017	Doyle, John	Call with J. Kang (Rothschild), M. Sanchez (Conway), A. Mendez (AAFAF), J. Gabb (Deloitte) to discuss University of Puerto Rico for drafting the Commonwealth's Fiscal Plan 2.0 in preparation for submission to the Governor/ PROMESA Board.	\$ 585.00	1.3	\$ 760.50
11/30/2017	Doyle, John	Reviewed initial draft of Fiscal Plan 2.0 in preparation for further discussion with GPR advisors Rothschild / Conway.	\$ 585.00	1.5	\$ 877.50
11/30/2017	Gabb, James	Call with J. Kang (Rothschild) M. Sanchez (Conway) A. Mendez (AAFAF) J. Doyle (Deloitte) to discuss expense measures for drafting the Commonwealth's Fiscal Plan 2.0 in preparation for submission to the Governor/ PROMESA Board.	\$ 546.00	2.8	\$ 1,528.80
11/30/2017	Gabb, James	Updated summary analysis of Christmas bonus budget comparing against actual spending to-date from Hacienda in preparation for discussion with F. Pena (Hacienda).	\$ 546.00	2.4	\$ 1,310.40
11/30/2017	Gabb, James	Call with J. Kang (Rothschild) M. Sanchez (Conway) A. Mendez (AAFAF) J. Doyle (Deloitte) to discuss University of Puerto Rico for drafting the Commonwealth's Fiscal Plan 2.0 in preparation for submission to the Governor/ PROMESA Board.	\$ 546.00	1.3	\$ 709.80
11/30/2017	Gabb, James	Reviewed initial draft of Fiscal Plan 2.0 in preparation for further discussion with GPR advisors Rothschild / Conway in order to understand significant changes to the Fiscal Plan in advance of the FY19 Fiscal Plan to FY19 Budget reconciliation process.	\$ 546.00	2.3	\$ 1,255.80

Deloitte Financial Advisory Services LLP
FOURTH COMBINED MONTHLY FEE STATEMENT
EXHIBIT A-2 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
FOR THE NOVEMBER STATEMENT PERIOD
November 1, 2017 through November 30, 2017

FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
Total November Statement Period - FY18 and FY19 GPR Budgets				87.4	\$ 49,319.40

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FOURTH COMBINED MONTHLY FEE STATEMENT
EXHIBIT A-2 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
FOR THE NOVEMBER STATEMENT PERIOD
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FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
11/1/2017	Rodriguez, Felipe	Review Administrative Determination provided by F. Pares (PR Asst Secretary of Internal Revenue and Tax Policy) in order to comment on the exemption & Automatic Release process for taxable items introduced on a temporary basis by Merchants dedicated to providing Telecommunication Services.	\$ 507.00	1.6	\$ 811.20
11/2/2017	Morla, Marcos	Research regarding power granted by Law to the Chief Financial Officer of the Government of Puerto Rico based on Executive order issued in 2013.	\$ 546.00	2.1	\$ 1,146.60
11/2/2017	Rodriguez, Felipe	Prepare analysis about Administrative Determination provided by F. Pares (PR Asst Secretary of Internal Revenue and Tax Policy) related to temporary Sales and Use Tax exemption period as part of relief efforts related to impact of Hurricane Maria.	\$ 507.00	1.3	\$ 659.10
11/2/2017	Sola, Roberto	Draft report with comments on Administrative Determination provided by F. Pares (Hacienda) related to temporary Sales and Use Tax exemption period as part of relief efforts related to impact of Hurricane Maria.	\$ 546.00	0.9	\$ 491.40
11/3/2017	Rodriguez, Felipe	Draft summary memo to document comments on revised Administrative Determination provided by F. Pares (Hacienda) related to exemption & Automatic Release process for taxable items introduced on a temporary basis by Merchants dedicated to providing Telecommunication Services.	\$ 507.00	1.1	\$ 557.70
11/7/2017	Marquez, Harry	Participate in call with R. Cruz (Hacienda) to discuss the status of the tax credits granted by the Government of Puerto Rico.	\$ 621.00	0.9	\$ 558.90
11/7/2017	Morla, Marcos	Participate in call with R. Cruz (Hacienda) to discuss support needed related to preparation of summary memo on process for preparation of inventory of tax credits granted by the Government.	\$ 546.00	1.3	\$ 709.80
11/7/2017	Morla, Marcos	Participate in call with C. Freire (Hacienda) and Edwin Ramos (Deloitte) to discuss available information in order to make modifications to monthly scorecard progress report for revenue initiatives.	\$ 546.00	0.8	\$ 436.80
11/7/2017	Ramos, Edwin	Participate in call with C. Freire (Hacienda) and Marcos Morla (Deloitte) to discuss available information in order to make modifications to monthly scorecard progress report for revenue initiatives.	\$ 507.00	0.8	\$ 405.60
11/8/2017	Gil Diaz, Pablo	Participate in meeting with E. Ramos, M. Morla (Deloitte) to discuss new Executive Orders issued by AAFAF and information provided by R. Cruz (Treasury Sub Secretary) regarding tax credits in order to be able to prepare summary memo of same.	\$ 429.00	2.1	\$ 900.90
11/8/2017	Gil Diaz, Pablo	Prepare summary memo on Tax Credit inventory for taxable year 2017.	\$ 429.00	1.1	\$ 471.90
11/8/2017	Gil Diaz, Pablo	Meeting with C. Freire (form Hacienda) to discuss information on available Tax Credit Inventory to be used in the preparation of the tax credit memo to comply with AAFAF.	\$ 429.00	0.9	\$ 386.10
11/8/2017	Marquez, Harry	Participate in call with F. Parés (PR - Asst Secretary of Internal Revenue and Tax Policy) related to tax credits and revised fiscal plan.	\$ 621.00	3.1	\$ 1,925.10
11/8/2017	Marquez, Harry	Participate in call with C. Freire, F. Pares (Hacienda), E. Ramos, M. Morla (Deloitte) to discuss revised target collection estimates of revenue initiatives in order to modify monthly scorecard progress report.	\$ 621.00	1.6	\$ 993.60
11/8/2017	Morla, Marcos	Participate in meeting with R. Cruz, L. Aponte (Hacienda) to discuss work performed by Hacienda and gather information related to inventory of tax credits granted by the Government, requested by the Fiscal Board.	\$ 546.00	2.8	\$ 1,528.80

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FOURTH COMBINED MONTHLY FEE STATEMENT
EXHIBIT A-2 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
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FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
11/8/2017	Morla, Marcos	Participate in call with C. Freire (Hacienda), B. Biggio, K. Rosado (Conway McKenzie) to discuss modification needed to monthly scorecard progress report on revenue initiatives in order to evaluate impact of the changes to the revised Fiscal Plan.	\$ 546.00	0.7	\$ 382.20
11/8/2017	Morla, Marcos	Participate in meeting with E. Ramos, P. Gil (Deloitte) to discuss new Executive Orders issued by AAFAF and information provided by R. Cruz (Treasury Sub Secretary) regarding tax credits in order to be able to prepare summary memo of same.	\$ 546.00	2.1	\$ 1,146.60
11/8/2017	Morla, Marcos	Participate in call with C. Freire, F. Pares (Hacienda), E. Ramos, H. Marquez (Deloitte) to discuss revised target collection estimates of revenue initiatives in order to modify monthly scorecard progress report.	\$ 546.00	1.6	\$ 873.60
11/8/2017	Ramos, Edwin	Participate in meeting with R. Cruz, L. Aponte (Hacienda) to discuss work performed by Hacienda and gather information related to inventory of tax credits granted by the Government, requested by the Fiscal Board.	\$ 507.00	2.8	\$ 1,419.60
11/8/2017	Ramos, Edwin	Participate in call with C. Freire (Hacienda), B. Biggio, K. Rosado (Conway McKenzie) to discuss modification needed to monthly scorecard progress report on revenue initiatives, impact of the changes to the revised Fiscal Plan.	\$ 507.00	0.7	\$ 354.90
11/8/2017	Ramos, Edwin	Participate in meeting with P. Gil, M. Morla (Deloitte) to discuss new Executive Orders issued by AAFAF and information provided by R. Cruz (Treasury Sub Secretary) regarding tax credits in order to be able to prepare summary memo of same.	\$ 507.00	2.1	\$ 1,064.70
11/8/2017	Ramos, Edwin	Participate in call with C. Freire, F. Pares (Hacienda), M. Morla, H. Marquez (Deloitte) to discuss revised target collection estimates of revenue initiatives in order to modify monthly scorecard progress report.	\$ 507.00	1.6	\$ 811.20
11/8/2017	Ramos, Edwin	Review Memo regarding Tax Credit Inventory to ascertain that the same meets the requirements imposed by the Disbursement Authorization/Tax Concession Committee as part of the Administrative Resolution 2017-01 issued by AAFAF.	\$ 507.00	1.1	\$ 557.70
11/9/2017	Gil Diaz, Pablo	Perform research regarding tax credits presented on Administrative Order 2017-01, Administrative Order 2017-03 (both issued by AAFAF), and Form 480.71 to incorporate into memo regarding tax Credit Inventory for the Disbursement Authorization & Tax Concession Committee as requested by R. Cruz (Hacienda).	\$ 429.00	3.7	\$ 1,587.30
11/9/2017	Gil Diaz, Pablo	Update memo regarding the Tax Credit Inventory in order to include additional information provided by L. Perez (from Hacienda) regarding the information collected on Forms 480.71.	\$ 429.00	3.9	\$ 1,673.10
11/9/2017	Morla, Marcos	Review summary memo for the gathering of information related to the inventory of tax credits to ascertain compliance with information requested on AAFAF's Executive Order "Resolution 2017-01 - Tax Credit Limitations".	\$ 546.00	2.9	\$ 1,583.40
11/9/2017	Morla, Marcos	Research related to creation of revenue initiatives including establishment of target collection amounts by the Fiscal Board as requested by T. Hurley (Deloitte).	\$ 546.00	2.4	\$ 1,310.40
11/9/2017	Ramos, Edwin	Perform research regarding tax credits presented on Administrative Order 2017-01, Administrative Order 2017-03, Form 480.71, to be used in Tax Credit Inventory Memo to be submitted to the Disbursement Authorization and Tax Concession Committee.	\$ 507.00	2.7	\$ 1,368.90
11/9/2017	Ramos, Edwin	Review memo related to the inventory of tax credits based on additional information provided by L. Perez (Hacienda) in order to ascertain compliance with information requested on AAFAF's orders, guidelines.	\$ 507.00	2.8	\$ 1,419.60

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FOURTH COMBINED MONTHLY FEE STATEMENT
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FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
11/9/2017	Ramos, Edwin	Perform research regarding Administrative Order 2017-05 in order to incorporate in Tax Credit Inventory Memo that will be submitted to the Disbursement Authorization and Tax Concession Committee.	\$ 507.00	2.6	\$ 1,318.20
11/10/2017	Gil Diaz, Pablo	Perform research regarding tax credits included in Resolution 2017-10 (issued by AAFAF) to incorporate in Memo regarding Tax Credit Inventory for the Disbursement Authorization & Tax Concession Committee.	\$ 429.00	2.9	\$ 1,244.10
11/10/2017	Gil Diaz, Pablo	Prepare Memo regarding Tax Credit Inventory in order to incorporate new limitations imposed by the recently approved Resolution 2017-10 (issued by AAFAF) for the Disbursement Authorization & Tax Concession Committee.	\$ 429.00	2.7	\$ 1,158.30
11/10/2017	Gil Diaz, Pablo	Prepare table summarizing the Tax Credit utilization for taxable year 2017 to be used as support in the memo on Tax Credit Inventory to be submitted to the Disbursement Authorization & Tax Concession Committee.	\$ 429.00	2.4	\$ 1,029.60
11/10/2017	Marquez, Harry	Review summary memo for the gathering of information related to the inventory of tax credits as requested by the R. Cruz (Hacienda) to ascertain compliance with information requested on AAFAF's Executive "Resolution 2017- 01 Tax Credit Limitations".	\$ 621.00	2.7	\$ 1,676.70
11/10/2017	Morla, Marcos	Review additional changes to summary memo related to the inventory of tax credits based in new information provided by L. Aponte (Hacienda) related to credits granted under "Resolution 2017- 01 Tax Credit Limitations".	\$ 546.00	2.8	\$ 1,528.80
11/10/2017	Morla, Marcos	Prepare updates to weekly summary progress report on Revenue Initiatives to show collections versus projections as of Nov-9 for R. Maldonado (Hacienda).	\$ 546.00	0.6	\$ 327.60
11/10/2017	Morla, Marcos	Participate in call with C. Freire (Hacienda), E. Ramos (Deloitte) to discuss additional modifications requested by AAFAF to be done to the monthly scorecard progress report on Revenue Initiatives.	\$ 546.00	1.1	\$ 600.60
11/10/2017	Morla, Marcos	Review newly issued Resolution 2017-10 by AAFAF in order to ascertain changes needed to the summary memo prepared on inventory of tax credits based on new limitations imposed.	\$ 546.00	2.2	\$ 1,201.20
11/10/2017	Ramos, Edwin	Participate in call with C. Freire (Hacienda), M. Morla (Deloitte) to discuss additional modifications requested by AAFAF to be done to the monthly scorecard progress report on Revenue Initiatives.	\$ 507.00	1.1	\$ 557.70
11/10/2017	Ramos, Edwin	Work on memo related to Tax Credit Inventory to incorporate recently guidance provided on AAFAF Resolution 17-08, 17-10.	\$ 507.00	2.9	\$ 1,470.30
11/10/2017	Ramos, Edwin	Work on Exhibit used as part of the Tax Credit Inventory Memo support to ascertain that the data provide by L. Perez (Hacienda) are included.	\$ 507.00	2.6	\$ 1,318.20
11/10/2017	Ramos, Edwin	Update Tax Credit Inventory Memo in order to incorporate complementary information provided on 11/10/17 by R. Cruz (Hacienda).	\$ 507.00	1.8	\$ 912.60
11/13/2017	Gil Diaz, Pablo	Revise tax credit inventory memo to incorporate comments received from R. Cruz (Hacienda) regarding the available tax credits balances based on "Resolution 2017- 01 Tax Credit Limitations" and detailed information requested by AAFAF.	\$ 429.00	1.9	\$ 815.10
11/13/2017	Marquez, Harry	Review newly issued Resolution 2017-10 by AAFAF in order to ascertain changes needed to the summary memo prepared on inventory of tax credits based on new limitations imposed.	\$ 621.00	2.2	\$ 1,366.20
11/13/2017	Marquez, Harry	Review additional changes to summary memo related to the inventory of tax credits based in new information provided by L. Aponte (Hacienda) to ascertain compliance with information requested on AAFAF's Executive order 01.	\$ 621.00	2.1	\$ 1,304.10

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FOURTH COMBINED MONTHLY FEE STATEMENT
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FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
11/13/2017	Marquez, Harry	Review presentation regarding weekly summary progress report on Revenue Initiatives collections for R. Maldonado (Hacienda) with respect to current projects related to the revenue initiatives been worked on.	\$ 621.00	0.5	\$ 310.50
11/13/2017	Ramos, Edwin	Participate in meeting with R. Cruz (Hacienda) to provide updates on tax credit memo, guide through the Exhibits/tables to be submitted to the Disbursement Authorization/Tax Concession.	\$ 507.00	2.8	\$ 1,419.60
11/14/2017	Marquez, Harry	Review summary memo related to the inventory of tax credits to assess changes based in new information provided by L. Aponte (Hacienda) to ascertain compliance with information requested on AAFAF's Executive order 01.	\$ 621.00	1.9	\$ 1,179.90
11/15/2017	Marquez, Harry	Participate in conference call with E. Calvesbert (AAFAF), T. Hurley, J. Doyle (from Deloitte) regarding revised fiscal plan.	\$ 621.00	1.1	\$ 683.10
11/15/2017	Ramos, Edwin	Prepare Tax Credit Inventory Memo to incorporate information provided by L. Perez (Hacienda) on 11/15/17 related to updated credit balance, segregation of type of credits, additional descriptions.	\$ 507.00	2.9	\$ 1,470.30
11/16/2017	Gil Diaz, Pablo	Update Tax Credit Inventory Memo in order to include comments from L. Perez, J. Rodriguez, D. Melendez (all from Hacienda) to be submitted to the Disbursement Authorization & Tax Concession Committee.	\$ 429.00	2.7	\$ 1,158.30
11/16/2017	Gil Diaz, Pablo	Update exhibit to be used as part of the Tax Credit Inventory Memo in order to include additional information provided on 11/16/17 by L. Perez (from Hacienda).	\$ 429.00	2.9	\$ 1,244.10
11/16/2017	Gil Diaz, Pablo	Prepare new table regarding the tax credits impact calculation for taxable year 2017 to be used as part of the Tax Credit Inventory Memo to be submitted to the Disbursement Authorization & Tax Concession Committee.	\$ 429.00	2.4	\$ 1,029.60
11/16/2017	Marquez, Harry	Prepare deliverable for the tax credit committee to report the tax credit available and expected impact on fiscal year 2017.	\$ 621.00	2.9	\$ 1,800.90
11/16/2017	Marquez, Harry	Review document prepared by C. Freire (Hacienda Advisor) including changes to revenue initiatives as a result of Hurricane Maria.	\$ 621.00	1.1	\$ 683.10
11/22/2017	Ramos, Edwin	Participate in meeting with E. Rios, R. Cruz, L. Perez, B. Alvarez (all from Hacienda) to perform a walk-through the Tax Credit Inventory Memo and Exhibits/tables information.	\$ 507.00	4.0	\$ 2,028.00
11/27/2017	Marquez, Harry	Participate in meeting with C. Freire (Hacienda), M. Morla (Deloitte) to discuss draft document prepared based on new collection estimates from E. Rios (Hacienda) in order to assess Revenue Initiatives amounts in revised Fiscal Plan.	\$ 621.00	0.8	\$ 496.80
11/27/2017	Marquez, Harry	Participate in meeting with F. Pares, C. Freire (both from Hacienda), M. Morla (Deloitte) to discuss revised collection figures for the Revenue Initiatives to be included in the revised Fiscal Plan.	\$ 621.00	2.4	\$ 1,490.40
11/27/2017	Morla, Marcos	Participate in meeting with C. Freire (Hacienda), H. Marquez (Deloitte) to discuss draft document prepared based on new collection estimates from E. Rios (Hacienda) in order to assess Revenue Initiatives amounts in revised Fiscal Plan.	\$ 546.00	0.8	\$ 436.80
11/27/2017	Morla, Marcos	Review analysis sent by C. Freire (Hacienda) related to Fiscal Terminals implementation plan in order to ascertain compliance with information related to this Revenue Initiative included in the original Fiscal Plan.	\$ 546.00	1.9	\$ 1,037.40
11/27/2017	Morla, Marcos	Participate in meeting with F. Pares, C. Freire (both from Hacienda), H. Marquez (Deloitte) to discuss revised collection figures for the Revenue Initiatives to be included in the revised Fiscal Plan.	\$ 546.00	2.4	\$ 1,310.40

Deloitte Financial Advisory Services LLP
 FOURTH COMBINED MONTHLY FEE STATEMENT
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 FOR THE NOVEMBER STATEMENT PERIOD
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FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
11/29/2017	Marquez, Harry	Participate in conference call with F. Pares, C. Freire (Hacienda), Ankura Team to discuss revenue initiatives that would be included in the revised fiscal plan.	\$ 621.00	0.7	\$ 434.70
11/29/2017	Morla, Marcos	Review Tax Credit utilization estimate as prepared by L. Perez (Hacienda) required for updating Tax Credit Inventory memo in order to file report with the Fiscal Board.	\$ 546.00	1.8	\$ 982.80
11/29/2017	Morla, Marcos	Prepare updates to Tax Abatements report in order to include tax payments information provided by E. Rios (Hacienda) in order to be used in efforts to insert Puerto Rico as part of the Federal Tax Reform.	\$ 546.00	2.4	\$ 1,310.40
11/29/2017	Ramos, Edwin	Prepare exhibit related to discretionary tax abatement to incorporate information received from R. Cruz (Hacienda).	\$ 507.00	2.8	\$ 1,419.60
11/29/2017	Torres, Jose	Perform research related to Manufacturing Company physical locations in Puerto Rico to be used as part of the Tax Abatement/Tax payment report on the discussions to include Puerto Rico as part of the Federal Tax Reform.	\$ 366.00	1.6	\$ 585.60
11/30/2017	Marquez, Harry	Review table prepared with cost associated of the Tax Abatement/Tax payment per control group to be part of the Federal Tax Reform.	\$ 621.00	1.9	\$ 1,179.90
11/30/2017	Morla, Marcos	Update Tax Abatements report table with new information provided by A. Cruz and E. Rios (both from Hacienda) for use in efforts to insert Puerto Rico as part of the Federal Tax Reform.	\$ 546.00	2.9	\$ 1,583.40
11/30/2017	Morla, Marcos	Prepare weekly update summary of progress made on the Revenue Initiatives including updates made related to Federal Tax Reform to be used by R. Maldonado (Hacienda).	\$ 546.00	0.6	\$ 327.60
11/30/2017	Morla, Marcos	Prepare additional table related to employment levels by Manufacturing Companies in Puerto Rico based on information provided by E. Rios (Hacienda) in order to be used in efforts to insert Puerto Rico as part of the Federal tax reform.	\$ 546.00	1.7	\$ 928.20
11/30/2017	Morla, Marcos	Participate in call with R. Cruz (Hacienda) to discuss preparation of a tax credit utilization diagram in order to better understand utilization impact of tax credits based on new imposed limitations by AAFAF.	\$ 546.00	0.9	\$ 491.40
11/30/2017	Ramos, Edwin	Prepare exhibit related to discretionary tax abatement to incorporate information received from E. Rios (Hacienda) as part of the Tax Credit Inventory Memo to be submitted to the Disbursement Authorization and Tax Concession.	\$ 507.00	2.2	\$ 1,115.40
11/30/2017	Ramos, Edwin	Update exhibit regarding tax abatements and taxes paid by Act 154 entities in Puerto Rico to be provided to R. Cruz (Hacienda) to include Puerto Rico as part of the Federal Tax Reform.	\$ 507.00	1.6	\$ 811.20
Total November Statement Period - FY18 Tax Revenue Enhancement Initiatives				142.7	\$ 74,315.40

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FOURTH COMBINED MONTHLY FEE STATEMENT
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Monthly Fee Statement / Interim Fee Application Preparation

Date	Professional	Description	Rate	Hours	Fees
11/1/2017	Cortez, Berto	Review "Statement of No Objection" for first combined monthly fee statement prior to distribution to O'Melveny, AAFAP, and the Debtors.	\$ 585.00	0.4	\$ 234.00
11/1/2017	Cortez, Berto	Review Exhibit B final expense exhibit for July second combined monthly fee statement.	\$ 585.00	0.4	\$ 234.00
11/1/2017	Gutierrez, Dalia	Prepare August fee detail with updates received from R. Young.	\$ 255.00	5.8	\$ 1,479.00
11/1/2017	Gutierrez, Dalia	Continue to prepare August fee detail with comments received from M. Rothchild, in preparation for monthly fee application.	\$ 255.00	2.9	\$ 739.50
11/1/2017	Gutierrez, Dalia	Prepare August fee detail with comments received from M. Rothchild, in preparation for monthly fee application.	\$ 255.00	5.7	\$ 1,453.50
11/1/2017	Gutierrez, Dalia	Update fee application narrative per M. Lew request (category description updates).	\$ 255.00	0.5	\$ 127.50
11/1/2017	Lew, Matt	Call with J. Spina (O'Melveny) to discuss issues related to the processing of payment of fees for the May - June statement period, as well as timing issues for filing Deloitte's First Interim Fee Application.	\$ 546.00	0.4	\$ 218.40
11/1/2017	Lew, Matt	Draft "Statement of No Objection" for Deloitte's first combined monthly fee statement for the period May 3 - June 30, including the parties that were noticed and the expiration of the objection deadline, to be sent to O'Melveny, AAFAP, and the Debtors.	\$ 546.00	2.1	\$ 1,146.60
11/1/2017	Lew, Matt	Prepare final exhibit for July expenses to be included as Exhibit B in Deloitte's second combined monthly fee statement.	\$ 546.00	1.8	\$ 982.80
11/2/2017	Cortez, Berto	Review July to August second combined monthly fee statement 'fees by professionals' and 'fees by category' schedules prior to distribution to Deloitte Internal Counsel.	\$ 585.00	0.4	\$ 234.00
11/2/2017	Cortez, Berto	Review second combined monthly fee statement draft schedule of detailed hours and fees by month / category included in the fee statement narrative.	\$ 585.00	0.3	\$ 175.50
11/2/2017	Gutierrez, Dalia	Prepare final updates to the August fee detail per feedback received from M. Rothchild.	\$ 255.00	2.9	\$ 739.50
11/2/2017	Gutierrez, Dalia	Prepare final revisions to the August fee detail with updates received from M. Rothchild.	\$ 255.00	2.1	\$ 535.50
11/2/2017	Hurley, Timothy	Review Deloitte's first monthly combined fee statement covering May 3 - June 30 to assess descriptions of scope of work performed.	\$ 621.00	2.0	\$ 1,242.00
11/2/2017	Lew, Matt	Updated draft of Deloitte's second combined monthly fee statement for the period July 1 - August 31 to include tables for 'fees by professionals' and 'fees by category' for review by Deloitte internal counsel.	\$ 546.00	1.8	\$ 982.80
11/2/2017	Lew, Matt	Updated draft of Deloitte's second combined monthly fee statement for the period July 1 - August 31 to detail hours and fees by month / category within the fee statement narrative for review by Deloitte Internal Counsel.	\$ 546.00	1.3	\$ 709.80
11/3/2017	Lew, Matt	Review consolidated time detail file for August returned from Deloitte internal counsel to assess the types of comments / changes requested for potential confidential entries and non-billable time.	\$ 546.00	3.2	\$ 1,747.20
11/4/2017	Cortez, Berto	Review August consolidated fee detail for services provided to Dept of Treasury (Hacienda) for the Tax Revenue Initiatives.	\$ 585.00	0.2	\$ 117.00
11/4/2017	Cortez, Berto	Review August consolidated fee detail for services provided to Office of Mgmt and Budget.	\$ 585.00	0.4	\$ 234.00
11/4/2017	Lew, Matt	Prepare consolidated file of Deloitte FAS fees for the period Aug 1 - Aug 31 for work performed related to Fortaleza for the Project Management of the Government Rightsizing Initiatives for review by L. Juarabe (Hacienda Accounting).	\$ 546.00	1.8	\$ 982.80

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Monthly Fee Statement / Interim Fee Application Preparation

Date	Professional	Description	Rate	Hours	Fees
11/4/2017	Lew, Matt	Prepare consolidated file of Deloitte FAS fees for the period Aug 1 - Aug 31 for work performed related to Dept of Treasury (Hacienda) for the Tax Revenue Initiatives for review by L. Juarabe (Hacienda Accounting).	\$ 546.00	1.5	\$ 819.00
11/4/2017	Lew, Matt	Prepare consolidated file of Deloitte FAS fees for the period Aug 1 - Aug 31 for work performed related to Office of Management and Budget (OMB) for the GPR Budget for review by L. Juarabe (Hacienda Accounting).	\$ 546.00	1.4	\$ 764.40
11/4/2017	Lew, Matt	Prepare schedule of additional time detail received from J. Steinway and A. Harris (both Deloitte) for Aug 1 - Aug 31 for review by Deloitte internal counsel.	\$ 546.00	1.2	\$ 655.20
11/6/2017	Cortez, Berto	Review second combined fee statement (July 1 - August 31) for final revisions and tie out of data.	\$ 585.00	0.6	\$ 351.00
11/6/2017	Cortez, Berto	Review July Exhibit A-1 (time detail by date, professional and category) for the period July 1 - July 31 for inclusion in second combined monthly fee statement.	\$ 585.00	0.4	\$ 234.00
11/6/2017	Cortez, Berto	Review July Exhibit B-1 (expense detail by date, professional and category) for inclusion in second combined monthly fee statement.	\$ 585.00	0.4	\$ 234.00
11/6/2017	Cortez, Berto	Review August Exhibit A-2 (time detail by date, professional and category) for inclusion in second combined monthly fee statement.	\$ 585.00	0.6	\$ 351.00
11/6/2017	Cortez, Berto	Review August Exhibit B-2 (expense detail by date, professional and category) for inclusion in second combined monthly fee statement.	\$ 585.00	0.7	\$ 409.50
11/6/2017	Gutierrez, Dalia	Prepare additional August fee entries for R. Young's review.	\$ 255.00	1.0	\$ 255.00
11/6/2017	Lew, Matt	Finalize draft of Deloitte's second combined monthly fee statement for the period July 1 - August 31 by incorporating updates related to disclosures for contracting relationship with R. Ferraro, and discounts taken during the period related to the blended hourly rate cap.	\$ 546.00	2.3	\$ 1,255.80
11/6/2017	Lew, Matt	Prepare Exhibit A-1 (time detail by date, professional and category) for the period July 1 - July 31 to be included with Deloitte's second combined monthly fee statement.	\$ 546.00	2.1	\$ 1,146.60
11/6/2017	Lew, Matt	Prepare Exhibit B-1 (expense detail by date, professional and category) for the period July 1 - July 31 to be included with Deloitte's second combined monthly fee statement.	\$ 546.00	1.6	\$ 873.60
11/6/2017	Lew, Matt	Prepare Exhibit A-2 (time detail by date, professional and category) for the period Aug 1 - Aug 31 to be included with Deloitte's second combined monthly fee statement.	\$ 546.00	1.8	\$ 982.80
11/6/2017	Lew, Matt	Prepare Exhibit B-2 (expense detail by date, professional and category) for the period Aug 1 - Aug 31 to be included with Deloitte's second combined monthly fee statement.	\$ 546.00	1.2	\$ 655.20
11/6/2017	Lew, Matt	Review final invoice to assess consistency of calculations with Deloitte's first combined monthly fee statement (May 3 - June 30) prior to submission to Hacienda for payment.	\$ 546.00	0.4	\$ 218.40
11/6/2017	Lew, Matt	Review the Revised First Amended Compensation Order to identify any changes to timing of submissions and additional parties to be noticed for fee statements.	\$ 546.00	0.7	\$ 382.20
11/7/2017	Gutierrez, Dalia	Revise May/June Invoice per M. Cortez request.	\$ 255.00	0.2	\$ 51.00
11/8/2017	Cortez, Berto	Review August Exhibit B-2 time detail categories for 'Project Management and Reporting Processes for inclusion in the fee statement.	\$ 585.00	0.3	\$ 175.50
11/8/2017	Cortez, Berto	Review July Exhibit B-1 time detail for 'Project Management and Reporting Processes for the GPR Rightsizing Initiatives' category for inclusion in fee statement.	\$ 585.00	0.4	\$ 234.00

Deloitte Financial Advisory Services LLP
FOURTH COMBINED MONTHLY FEE STATEMENT
EXHIBIT A-2 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
FOR THE NOVEMBER STATEMENT PERIOD
November 1, 2017 through November 30, 2017

Monthly Fee Statement / Interim Fee Application Preparation

Date	Professional	Description	Rate	Hours	Fees
11/8/2017	Gutierrez, Dalia	Prepare September expense exhibit for R. Young's review.	\$ 255.00	2.1	\$ 535.50
11/8/2017	Gutierrez, Dalia	Review October 1-5, 2017 expenses in preparation for monthly fee application.	\$ 255.00	1.8	\$ 459.00
11/8/2017	Lew, Matt	Update Exhibit B-2 for categorizations of time related to the 'Project Management and Reporting Processes for the GPR Rightsizing Initiatives' during the August 1 - August 31 period per request from Deloitte Internal Counsel.	\$ 546.00	1.6	\$ 873.60
11/8/2017	Lew, Matt	Update Exhibit B-1 for categorizations of time related to the 'Project Management and Reporting Processes for the GPR Rightsizing Initiatives' during the July 1 - July 31 period per request from Deloitte Internal Counsel.	\$ 546.00	1.2	\$ 655.20
11/9/2017	Gutierrez, Dalia	Prepare October 6-25, 2017 expenses in preparation for monthly fee application.	\$ 255.00	8.7	\$ 2,218.50
11/10/2017	Cortez, Berto	Review September consolidated time detail for 3rd Monthly Fee Statement for inclusion in fee statement.	\$ 585.00	0.6	\$ 351.00
11/10/2017	Gutierrez, Dalia	Prepare October 26-31, 2017 expenses in preparation for monthly fee application.	\$ 255.00	2.9	\$ 739.50
11/10/2017	Lew, Matt	Draft email to R. Cortez (Deloitte) to outline items needed for noticing Deloitte's Second Combined Monthly Fee Statement (July 1 - Aug 31), including all parties to be included in noticing.	\$ 546.00	0.9	\$ 491.40
11/10/2017	Lew, Matt	Prepare consolidated file of time detail for Deloitte's 3rd Monthly Fee Statement (September 1 - September 30) for review by Deloitte Internal Counsel.	\$ 546.00	2.4	\$ 1,310.40
11/11/2017	Cortez, Berto	Review OGC comments for July Second Combined Monthly Fee Statement for inclusion in statement.	\$ 585.00	0.4	\$ 234.00
11/11/2017	Cortez, Berto	Call with M. Lew (Deloitte) to go through Deloitte Internal Counsel review comments and other outstanding items related to noticing Deloitte's second combined monthly fee statement (July 1 - Aug 31).	\$ 585.00	0.8	\$ 468.00
11/11/2017	Lew, Matt	Update Deloitte's Second Combined Monthly Fee Statement (July 1 - Aug 31) to incorporate comments and changes requested by Deloitte Internal Counsel.	\$ 546.00	1.8	\$ 982.80
11/11/2017	Lew, Matt	Call with R. Cortez (Deloitte) to go through Deloitte Internal Counsel review comments and other outstanding items related to noticing Deloitte's second combined monthly fee statement (July 1 - Aug 31).	\$ 546.00	0.8	\$ 436.80
11/12/2017	Lew, Matt	Draft email to project leadership team (R. Cortez, K. Blair, J. Doyle and T. Hurley - all Deloitte) outlining items related to Deloitte's Second Combined Monthly Fee Statement, including total fees (net of discounts), total expenses, and cumulative holdback from May-3.	\$ 546.00	1.2	\$ 655.20
11/13/2017	Cortez, Berto	Review final Second Combined Monthly Fee Statement for the period from July 1 - Aug 31 for distribution to notice parties.	\$ 585.00	0.8	\$ 468.00
11/13/2017	Cortez, Berto	Review final schedule of fees and expenses in Second Combined Monthly Fee Statement prior to distribution to client.	\$ 585.00	0.3	\$ 175.50
11/13/2017	Lew, Matt	Call with M. Rothchild (Deloitte) to discuss additional changes related to tables in the Second Combined Monthly Fee Statement narrative.	\$ 546.00	0.7	\$ 382.20
11/13/2017	Lew, Matt	Update Second Combined Monthly Fee Statement for changes discussed with M. Rothchild (Deloitte) related to tables in narrative.	\$ 546.00	1.1	\$ 600.60
11/13/2017	Lew, Matt	Review final package of documents related to Deloitte's Second Combined Monthly Fee Statement (July 1 - Aug 31) to be included in hard copy overnight mail to each of the notice parties to assess consistency.	\$ 546.00	1.6	\$ 873.60

Deloitte Financial Advisory Services LLP
FOURTH COMBINED MONTHLY FEE STATEMENT
EXHIBIT A-2 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
FOR THE NOVEMBER STATEMENT PERIOD
November 1, 2017 through November 30, 2017

Monthly Fee Statement / Interim Fee Application Preparation

Date	Professional	Description	Rate	Hours	Fees
11/13/2017	Lew, Matt	Update schedule of final net fees and expenses in Deloitte's Second Combined Monthly Fee Statement pursuant to request from T. Hurley (Deloitte) to analyze projected vs. actual billings.	\$ 546.00	1.4	\$ 764.40
11/15/2017	Lew, Matt	Update Deloitte's invoice for its first combined monthly fee statement (May 3 - June 30) to include requisite disclaimer language required by Hacienda for payment processing.	\$ 546.00	0.4	\$ 218.40
11/21/2017	Lew, Matt	Call with M. Rothchild (Deloitte) to discuss outstanding items needed for Deloitte's First Interim Fee Application (May-3 through Sept-30), including the project budget, as required by the UST Guidelines.	\$ 546.00	0.8	\$ 436.80
11/22/2017	Lew, Matt	Call with K. Blair (Deloitte) to discuss current status of Deloitte's 3rd Monthly Fee Statement (September 1 - September 30).	\$ 546.00	0.6	\$ 327.60
11/26/2017	Cortez, Berto	Review 'Monthly Objection Statement' for Second Combined Monthly Fee Statement for the period July 1 - Aug 31 prior to distribution to notice parties.	\$ 585.00	0.3	\$ 175.50
11/26/2017	Lew, Matt	Draft 'Monthly Objection Statement' signifying elapse of the objection period for Deloitte's Second Combined Monthly Fee Statement for the period July 1 - Aug 31.	\$ 546.00	1.1	\$ 600.60
11/26/2017	Lew, Matt	Draft email to D. Gutierrez (Deloitte) detailing amounts and items to be included on invoice to GPR related to Deloitte's second combined monthly fee statement (July 1 - Aug 31).	\$ 546.00	0.8	\$ 436.80
11/27/2017	Cortez, Berto	Review September consolidated fees for services provided to Dept of Treasury (Hacienda) for the FY18 Revenue Initiatives for submission to L. Juarabe (Hacienda).	\$ 585.00	0.4	\$ 234.00
11/27/2017	Cortez, Berto	Review September consolidated fees for services provided to Office of Mgmt and Budget for the Budget work for submission to L. Juarabe (Hacienda).	\$ 585.00	0.2	\$ 117.00
11/27/2017	Gutierrez, Dalia	Prepare September fee detail excel exhibit for R. Young's review, in preparation for the monthly fee application.	\$ 255.00	1.9	\$ 484.50
11/27/2017	Lew, Matt	Review calculations on invoice for Deloitte's second combined monthly fee statement (July 1 - Aug 31).	\$ 546.00	0.4	\$ 218.40
11/27/2017	Lew, Matt	Prepare consolidated file of Deloitte FAS fees for the period September 1 - September 30 for work performed related to Dept of Treasury (Hacienda) for the FY18 Tax Revenue Initiatives for review by L. Juarabe (Hacienda Accounting).	\$ 546.00	1.1	\$ 600.60
11/27/2017	Lew, Matt	Prepare consolidated file of Deloitte FAS fees for the period September 1 - September 30 for work performed related to Office of Management and Budget (OMB) for the FY18 GPR Budget for review by L. Juarabe (Hacienda Accounting).	\$ 546.00	0.8	\$ 436.80
11/28/2017	Lew, Matt	Review requested redactions by Deloitte Internal Counsel for September time detail related to confidential information.	\$ 546.00	1.8	\$ 982.80
11/28/2017	Lew, Matt	Draft email to J. Doyle (Deloitte) regarding confidentiality of work related to certain cost savings initiatives as part of the FY18 GPR Budget workstream.	\$ 546.00	0.3	\$ 163.80
11/29/2017	Cortez, Berto	Review September 2017 monthly fee statement prior to distribution to Internal Counsel.	\$ 585.00	0.7	\$ 409.50
11/29/2017	Cortez, Berto	Review September Exhibit A draft schedule of fees by work date, category, and professional for 3rd monthly fee statement	\$ 585.00	0.3	\$ 175.50
11/29/2017	Cortez, Berto	Review September Exhibit B draft schedule of expenses by date, category, and professional for 3rd monthly fee statement	\$ 585.00	0.3	\$ 175.50
11/29/2017	Lew, Matt	Draft Deloitte's third monthly fee statement for the period September 1 - September 30 for review by Internal Counsel.	\$ 546.00	3.1	\$ 1,692.60
11/29/2017	Lew, Matt	Prepare draft of Exhibit A detailing fees by work date, category, and professional for Deloitte's 3rd monthly fee statement for the period September 1 - September 30.	\$ 546.00	1.4	\$ 764.40

Deloitte Financial Advisory Services LLP
 FOURTH COMBINED MONTHLY FEE STATEMENT
 EXHIBIT A-2 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
 FOR THE NOVEMBER STATEMENT PERIOD
 November 1, 2017 through November 30, 2017

Monthly Fee Statement / Interim Fee Application Preparation

Date	Professional	Description	Rate	Hours	Fees
11/29/2017	Lew, Matt	Prepare draft of Exhibit B detailing expenses by date, category, and professional for Deloitte's 3rd monthly fee statement for the period September 1 - September 30.	\$ 546.00	1.2	\$ 655.20
11/30/2017	Cortez, Berto	Update Deloitte's 3rd monthly fee statement (Sept 1 - Sept 30) for changes to disclosures related to rate changes and discount taken.	\$ 585.00	0.2	\$ 117.00
11/30/2017	Lew, Matt	Update Deloitte's 3rd monthly fee statement (Sept 1 - Sept 30) for changes to disclosures related to rate changes and discount taken per request from Deloitte Internal Counsel review.	\$ 546.00	1.1	\$ 600.60
Total November Statement Period - Monthly Fee Statement / Interim Fee Application Preparation				107.5	\$ 48,062.70

Deloitte Financial Advisory Services LLP
 FOURTH COMBINED MONTHLY FEE STATEMENT
 EXHIBIT A-2 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
 FOR THE NOVEMBER STATEMENT PERIOD
 November 1, 2017 through November 30, 2017

Plan, Supervise and Review

Date	Professional	Description	Rate	Hours	Fees
11/15/2017	Hurley, Timothy	Participate in conference call with AAFAF team, H. Marquez, J. Doyle (from Deloitte) regarding revised fiscal plan.	\$ 621.00	1.1	\$ 683.10

Total November Statement Period - Plan, Supervise and Review 1.1 \$ 683.10

TOTAL NOVEMBER STATEMENT PERIOD - ALL CATEGORIES 338.7 \$ 172,380.60

Blended Hourly Rate Before Application of Blended Hourly Rate Cap \$ 508.95

Hours / Fees Subject to \$460 Blended Hourly Rate Cap (FY18 Contract) \$ 460.00 338.7 \$ 155,802.00

TOTAL NOVEMBER STATEMENT PERIOD AFTER APPLICATION OF BLENDED HOURLY RATE CAP 338.7 \$ 155,802.00

November Statement Period Blended Hourly Rate After Application of Blended Hourly Rate Cap \$ 460.00

DISCOUNT TO NOVEMBER STATEMENT PERIOD RELATED TO APPLICATION OF BLENDED HOURLY RATE CAP \$ (16,578.60)

Deloitte Financial Advisory Services LLP
FOURTH COMBINED MONTHLY FEE STATEMENT
EXHIBIT A-3 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
FOR THE DECEMBER STATEMENT PERIOD
December 1, 2017 through December 31, 2017

FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
12/1/2017	Doyle, John	Review expense template prepared in preparation of discussions with Rothschild / Conway on Fiscal Plan 2.0 for delivery to the Governor / PROMESA Board	\$ 585.00	1.1	\$ 643.50
12/2/2017	Doyle, John	Call with F. Batlle (Ankura), J. Kang (Rothschild), M. Sanchez (Conway), J. Gabb (Deloitte) to discuss status of drafting the Commonwealth's Fiscal Plan 2.0 in preparation for submission to the Governor/ PROMESA Board.	\$ 585.00	0.2	\$ 117.00
12/2/2017	Gabb, James	Call with F. Batlle (Ankura), J. Kang (Rothschild), M. Sanchez (Conway), J. Doyle (Deloitte) to discuss status of drafting the Commonwealth's Fiscal Plan 2.0 in preparation for submission to the Governor/ PROMESA Board.	\$ 546.00	0.2	\$ 109.20
12/4/2017	Doyle, John	Review summary comparison of FY18 / FY19 Fiscal Plan 2.0 prepared by J. Gabb (Deloitte) in preparation for a discussion with M. Sanchez (Conway) and J. Kang (Rothschild) on the Fiscal Plan 2.0 preparation.	\$ 585.00	0.9	\$ 526.50
12/4/2017	Doyle, John	Review Department of Education FY18 budget appropriation requests to identify information to be utilized in FY19 budgeting process.	\$ 585.00	0.6	\$ 351.00
12/4/2017	Doyle, John	Review PR National Guard FY18 budget appropriation requests to identify information to be utilized in FY19 budgeting process.	\$ 585.00	0.4	\$ 234.00
12/4/2017	Doyle, John	Compile FY18 budget information for the Land Management administration agency for discussion with R. Maldonado (Hacienda) to identify follow-up questions to discuss directly with Land Management administration agency.	\$ 585.00	0.4	\$ 234.00
12/4/2017	Gabb, James	Prepare a summary comparison of FY18 / FY19 Fiscal Plan 2.0 items against the FY18 Budget / Fiscal Plan 1.0 to identify variances in preparation for a discussion with Conway / Rothschild to discuss Fiscal Plan 2.0 preparation.	\$ 546.00	1.1	\$ 600.60
12/5/2017	Doyle, John	Review Mental Health Agency (ASSMCA) budget appropriation requests and to identify information to include in budget tracker to be utilized in FY19 budgeting process.	\$ 585.00	0.9	\$ 526.50
12/5/2017	Gabb, James	Call with C. Pizzo (Deloitte) to discuss the summary comparison of Fiscal Plan 2.0 to the FY18 Budget to identify follow-up items for discussion with Conway / Rothschild regarding the Fiscal Plan 2.0 preparation.	\$ 546.00	0.6	\$ 327.60
12/5/2017	Pizzo, Chris	Call with J. Gabb (Deloitte) to discuss the summary comparison of Fiscal Plan 2.0 to the FY18 Budget to prepare for a discussion with Conway / Rothschild on the Fiscal Plan 2.0 preparation.	\$ 546.00	0.6	\$ 327.60
12/5/2017	Shupe, Bryan	Prepare update to schedule of Department of Education FY2018 Budget transfers presented to the OGP in order to track proposed budget movements to respond to FOMB advisor (EY) questions.	\$ 507.00	2.4	\$ 1,216.80
12/5/2017	Shupe, Bryan	Draft tracking file of FY2018 Budget transfers related to the Department of Education budgets proposed to the OMB, to maintain ongoing list in preparing for responses to FOMB advisor (EY) questions.	\$ 507.00	2.6	\$ 1,318.20
12/5/2017	Shupe, Bryan	Update Department of Education transfer detail page based on review comments from J. Gabb (Deloitte) to conform with updated tracking format used to prepare for FOMB advisor (EY) questions on transfers.	\$ 507.00	0.2	\$ 101.40
12/6/2017	Doyle, John	Call with J. Porepa (EY), R. Lopez (AAFAF), J. Aponte (OGP), J. Gabb (Deloitte) to discuss EY agenda of requests from AAFAF/OGP including status of reporting deliverables, federal program details, transfer requests required for budget analysis.	\$ 585.00	1.5	\$ 877.50
12/6/2017	Doyle, John	Call with J. Aponte (OMB) to discuss documents related to budget transfer summary to identify any discrepancies between requests submitted and requests documented to be utilized in budget analysis.	\$ 585.00	0.3	\$ 175.50

Deloitte Financial Advisory Services LLP
FOURTH COMBINED MONTHLY FEE STATEMENT
EXHIBIT A-3 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
FOR THE DECEMBER STATEMENT PERIOD
December 1, 2017 through December 31, 2017

FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
12/6/2017	Doyle, John	Meet with J. Aponte (OMB) to review FY18 Budget follow-up actions requested by EY.	\$ 585.00	0.3	\$ 175.50
12/6/2017	Doyle, John	Review updated report on emergency reserve funding, with actual spending to date prepared by J. Aponte (OMB), in preparation for a discussion with EY on the status of spending under such fund to-date.	\$ 585.00	0.3	\$ 175.50
12/6/2017	Doyle, John	Review emergency transfers process memo drafted by OMB to provide comments to J. Aponte (OMB).	\$ 585.00	0.4	\$ 234.00
12/6/2017	Doyle, John	Review revised FY19 budget calendar timeline in preparation for a discussion on the FY19 Budget process with J. Marrero (OMB), J. Aponte (OMB).	\$ 585.00	0.3	\$ 175.50
12/6/2017	Doyle, John	Review draft of Department of Education transfers, reporting information provided to EY in preparation for meeting to review budget versus actual reports.	\$ 585.00	0.7	\$ 409.50
12/6/2017	Gabb, James	Call with J. Porepa (EY), R. Lopez (AAFAF), J. Aponte (OGP), J. Doyle (Deloitte) to discuss EY agenda of requests from AAFAF/OGP including status of reporting deliverables, federal program details, transfer requests required for budget analysis.	\$ 546.00	1.5	\$ 819.00
12/6/2017	Shupe, Bryan	Analyze supporting data to prepare schedule of transfers related to Department of Mental Health & Addictions presented to the OGP for the purposes of tracking proposed budget movements / preparing for responses to FOMB advisor (EY) questions.	\$ 507.00	2.8	\$ 1,419.60
12/6/2017	Shupe, Bryan	Update Department of Education transfer explanations based on review comments from J. Gabb (Deloitte) to conform with updated tracking format used to prepare for FOMB advisor (EY) questions on transfers.	\$ 507.00	0.3	\$ 152.10
12/6/2017	Shupe, Bryan	Draft tracking file of FY 2018 Budget transfers related to the Department of Mental Health & Addictions budget reappropriation proposed to the OMB, to maintain ongoing list in preparing for responses to FOMB advisor (EY) questions.	\$ 507.00	0.4	\$ 202.80
12/7/2017	Doyle, John	Review updated report from OMB summarizing Title III fees, usage of FY18 budget for emergency purposes, in preparation for a discussion with EY on Title III fees.	\$ 585.00	0.2	\$ 117.00
12/7/2017	Doyle, John	Meeting with J. Aponte (OMB) to discuss open FY18 Budget appropriations, FY19 Budget preparation items as identified in meeting with EY for submission to PROMESA board.	\$ 585.00	0.3	\$ 175.50
12/7/2017	Doyle, John	Review Department of Education budget to actual reports FY18, including detail on federal funds and budget transfers provided by EY to incorporate budget variances into FY19 budget analysis.	\$ 585.00	1.2	\$ 702.00
12/7/2017	Gabb, James	Call with B. Shupe (Deloitte) to discuss FY18 budget transfer tracking worksheet in advance of tracking discussion with J. Aponte (OGP).	\$ 546.00	0.7	\$ 382.20
12/7/2017	Shupe, Bryan	Update Department of Education transfer explanations based on revised apportionment request to prepare for FOMB advisor (EY) questions on transfers.	\$ 507.00	0.2	\$ 101.40
12/7/2017	Shupe, Bryan	Update Department of Mental Health & Addiction transfer explanations based on review comments from J. Gabb (Deloitte) to conform with updated tracking format used to prepare for FOMB advisor (EY) questions on transfers.	\$ 507.00	0.1	\$ 50.70
12/8/2017	Doyle, John	Review FY19 budget process calendars comparing initial timelines of EY / OGP in preparation of discussion with J. Aponte (OGP) regarding FY19 budget deadlines.	\$ 585.00	0.6	\$ 351.00
12/8/2017	Doyle, John	Review weekly FY18 budget report related to emergency reserves, budget transfer details in preparation for call with J. Aponte (OMB) to discuss newly received transfer requests to include in budget analysis.	\$ 585.00	0.3	\$ 175.50
12/8/2017	Doyle, John	Call with J. Aponte (OMB) to discuss open FY19 budget calendar, timing of agency deliverables required for budget analysis.	\$ 585.00	0.3	\$ 175.50

Deloitte Financial Advisory Services LLP
FOURTH COMBINED MONTHLY FEE STATEMENT
EXHIBIT A-3 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
FOR THE DECEMBER STATEMENT PERIOD
December 1, 2017 through December 31, 2017

FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
12/8/2017	Doyle, John	Call with J. Aponte (OMB) to discuss weekly reports provided to FOMB advisors to identify next steps/additional reports requested.	\$ 585.00	0.2	\$ 117.00
12/8/2017	Gabb, James	Draft summary comparison of EY / OGP / Deloitte proposed FY19 Budget process calendars in preparation of discussion with J. Aponte (OGP).	\$ 546.00	1.1	\$ 600.60
12/11/2017	Doyle, John	Review Women's Advocate budget appropriation requests and identify information to include in budget tracker to be utilized in FY19 budgeting process.	\$ 585.00	0.4	\$ 234.00
12/11/2017	Doyle, John	Review Parole Board budget appropriation requests and identify information to include in budget tracker to be utilized in FY19 budgeting process.	\$ 585.00	0.3	\$ 175.50
12/11/2017	Doyle, John	Call with J. Aponte (OMB) to discuss impact Community Disaster Loans requirements on FY18 budget appropriation.	\$ 585.00	0.3	\$ 175.50
12/12/2017	Vazquez-Rivera, Jose	Meeting with O. Guzman (OMB), J. Rodriguez (OMB), A. Mendez (AAFAF), C. Frederique (AAFAF), B. Gonzalez (AAFAF), R. Lopez (AAFAF) to discuss FY19 budget process, instructions, milestones to incorporate in budget work stream plan.	\$ 585.00	2.5	\$ 1,462.50
12/13/2017	Doyle, John	Call with J. Kang (Rothschild), M. Sanchez (Conway), A. Mendez (AAFAF), J. Gabb (Deloitte) to discuss changes made to expenses and expense measures in the draft of the Commonwealth's Fiscal Plan 2.0 in preparation for submission to the Governor/ PROMESA Board.	\$ 585.00	2.5	\$ 1,462.50
12/13/2017	Doyle, John	Call with J. Gabb, J. Vazquez, C. Pizzo (Deloitte) to discuss the summary comparison of Fiscal Plan 2.0 to the FY18 Budget to prepare for a discussion with Conway / Rothschild on the Fiscal Plan 2.0 preparation.	\$ 585.00	1.1	\$ 643.50
12/13/2017	Doyle, John	Review summary headcount / salary expense analysis prepared by J Gabb (Deloitte) for all agencies in the Hacienda payroll system (RHUM) in preparation of discussion with R. Maldonado (OMB).	\$ 585.00	1.4	\$ 819.00
12/13/2017	Gabb, James	Call with J. Kang (Rothschild), M. Sanchez (Conway), A. Mendez (AAFAF), J. Doyle (Deloitte) to discuss changes made to the draft of the Commonwealth's Fiscal Plan 2.0 in preparation for submission to the Governor/ PROMESA Board.	\$ 546.00	2.5	\$ 1,365.00
12/13/2017	Gabb, James	Call with J. Doyle, J. Vazquez, C. Pizzo (Deloitte) to discuss the summary comparison of Fiscal Plan 2.0 to the FY18 Budget to prepare for a discussion with Conway / Rothschild on the Fiscal Plan 2.0 preparation.	\$ 546.00	1.1	\$ 600.60
12/13/2017	Gabb, James	Draft summary comparison July through October headcount / salary expense information across agencies to identify variances in the Hacienda payroll system (RHUM) in preparation of discussion with R. Maldonado (OGP).	\$ 546.00	2.1	\$ 1,146.60
12/13/2017	Vazquez-Rivera, Jose	Call with J. Doyle, J. Gabb, C. Pizzo (Deloitte) to discuss the summary comparison of Fiscal Plan 2.0 to the FY18 Budget to prepare for a discussion with Conway / Rothschild on the Fiscal Plan 2.0 preparation.	\$ 585.00	1.1	\$ 643.50
12/14/2017	Doyle, John	Call with J. Porepa (EY), A. Mendez (AAFAF) R. Lopez (AAFAF), J. Aponte (OGP), J. Gabb (Deloitte) to discuss FY19 Budget deliverables for the PROMESA Board's regular review in FY19.	\$ 585.00	0.9	\$ 526.50
12/14/2017	Doyle, John	Call with J. Porepa (EY), A. Mendez (AAFAF) R. Lopez (AAFAF), J. Aponte (OGP), J. Gabb, C. Pizzo (Deloitte) R. Goderich (Hacienda) to discuss EY agenda of requests from AAFAF/OGP including status of reporting deliverables, federal program details, transfer requests.	\$ 585.00	1.1	\$ 643.50
12/14/2017	Gabb, James	Call with J. Porepa (EY), A. Mendez (AAFAF) R. Lopez (AAFAF), J. Aponte (OGP), J. Doyle (Deloitte) to discuss FY19 Budget deliverables for the PROMESA Board's regular review in FY19.	\$ 546.00	0.9	\$ 491.40

Deloitte Financial Advisory Services LLP
FOURTH COMBINED MONTHLY FEE STATEMENT
EXHIBIT A-3 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
FOR THE DECEMBER STATEMENT PERIOD
December 1, 2017 through December 31, 2017

FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
12/14/2017	Gabb, James	Call with J. Porepa (EY), A. Mendez, R. Lopez (AAFAF), J. Aponte (OGP), J. Doyle, C. Pizzo (Deloitte) R. Goderich (Hacienda) to discuss EY agenda of requests from AAFAF/OGP including status of reporting deliverables, federal program details, transfer requests.	\$ 546.00	1.1	\$ 600.60
12/14/2017	Pizzo, Chris	Call with J. Porepa (EY), A. Mendez, R. Lopez (AAFAF), J. Aponte (OGP), J. Doyle, J. Gabb (Deloitte) R. Goderich (Hacienda) to discuss EY agenda of requests from AAFAF/OGP including status of reporting deliverables, federal program details, transfer requests.	\$ 546.00	1.1	\$ 600.60
12/14/2017	Vazquez-Rivera, Jose	Meeting with A. Mendez (AAFAF), R. Lopez (AAFAF) to discuss FY19 Budget process, agency instructions, potential reporting milestones.	\$ 585.00	1.1	\$ 643.50
12/15/2017	Doyle, John	Review updated Fiscal Plan 2.0 document in preparation for discussions with Rothschild / Conway on the underlying expense architecture in preparation for submission of the Fiscal Plan 2.0 to the Governor / PROMESA Board.	\$ 585.00	1.3	\$ 760.50
12/15/2017	Doyle, John	Review Dept. of Family FY 18 budget appropriation requests and identify information to include in budget tracker to be utilized in FY19 budgeting process.	\$ 585.00	0.4	\$ 234.00
12/15/2017	Doyle, John	Review Dept. of Agriculture FY 18 budget appropriation requests and identify information to include in budget tracker to be utilized in FY19 budgeting process.	\$ 585.00	0.3	\$ 175.50
12/15/2017	Gabb, James	Review updated Fiscal Plan 2.0 document in preparation for discussions with Rothschild/ Conway on the underlying expense architecture to identify variances in preparation for submission of the Fiscal Plan 2.0 to the Governor/ PROMESA Board.	\$ 546.00	0.4	\$ 218.40
12/15/2017	Gabb, James	Call with J. Doyle, C. Pizzo (Deloitte) to discuss updated changes to the Fiscal Plan 2.0 document in preparation for discussions with Rothschild/ Conway on the underlying expense architecture in preparation for submission of the Fiscal Plan 2.0 to the Governor/ PROMESA Board.	\$ 546.00	0.7	\$ 382.20
12/15/2017	Pizzo, Chris	Analyzed the revised and updated draft of the Fiscal Plan for the Commonwealth of Puerto Rico for the purpose of preparing initial views on the FY19 Budget reconciliation.	\$ 546.00	1.1	\$ 600.60
12/15/2017	Pizzo, Chris	Call with J. Gabb (Deloitte) to discuss FY19 Budget planning for week of December 18, 2017, on-site in Puerto Rico.	\$ 546.00	0.2	\$ 109.20
12/15/2017	Pizzo, Chris	Call with J. Doyle, J. Gabb (Deloitte) to discuss updated changes to the Fiscal Plan 2.0 document in preparation for discussions with Rothschild/ Conway on the underlying expense architecture in preparation for submission of the Fiscal Plan 2.0 to the Governor/ PROMESA Board.	\$ 546.00	0.7	\$ 382.20
12/18/2017	Doyle, John	Review draft agency inventory listing provided by EY in preparation for discussions with EY regarding FY19 Budget deliverables for the PROMESA Board's regular review in FY19.	\$ 585.00	0.6	\$ 351.00
12/18/2017	Doyle, John	Review draft of budget questions drafted by J. Gabb (Deloitte) regarding transfers, Fiscal Plan requirements, FY19 Budget preparation information across agencies in preparation for a discussion with J. Aponte / O. Guzman (both of OGP).	\$ 585.00	0.6	\$ 351.00
12/18/2017	Doyle, John	Review OMB letter to FOMB with accompanying analysis allocated title III legal fee allocation to agency budgets, discuss with J. Aponte (OMB).	\$ 585.00	0.4	\$ 234.00
12/18/2017	Doyle, John	Review Dept. of Corrections FY 18 budget appropriation requests and identify information to include in budget tracker to be utilized in FY19 budgeting process.	\$ 585.00	0.3	\$ 175.50
12/18/2017	Doyle, John	Call with A. Mendez (AAFAF), J. Aponte (OMB) to discuss EY request regarding FY19 Fiscal Plan, FY19 Agencies budget to identify next steps for completion.	\$ 585.00	0.4	\$ 234.00

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FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
12/18/2017	Doyle, John	Discussion with J. Gabb, J. Vazquez (Deloitte), B. Biggio (Conway) regarding the preparation of detailed support of baseline expenses with payroll analysis for the purpose of preparing the Fiscal Plan 2.0 for the PROMESA Board.	\$ 585.00	2.1	\$ 1,228.50
12/18/2017	Gabb, James	Review draft listing of entities potentially identified as agencies, provided by EY in preparation for discussions with EY regarding FY19 Budget deliverables for the PROMESA Board's regular review in FY19.	\$ 546.00	1.2	\$ 655.20
12/18/2017	Gabb, James	Draft list of questions regarding transfers, Fiscal Plan requirements, FY19 Budget preparation information across agencies in preparation for a discussion with J. Aponte / O. Guzman (OGP).	\$ 546.00	1.4	\$ 764.40
12/18/2017	Gabb, James	Discussion with J. Doyle, J. Vazquez (Deloitte), B. Biggio (Conway) regarding the preparation of detailed support of baseline expenses with payroll analysis for the purpose of preparing the Fiscal Plan 2.0 for the PROMESA Board.	\$ 546.00	2.1	\$ 1,146.60
12/18/2017	Vazquez-Rivera, Jose	Discussion with J. Doyle, J. Gabb (Deloitte), B. Biggio (Conway) regarding the preparation of detailed support of baseline expenses with payroll analysis for the purpose of preparing the Fiscal Plan 2.0 for the PROMESA Board.	\$ 585.00	0.9	\$ 526.50
12/19/2017	Doyle, John	Discussion with J. Gabb, J. Vazquez (Deloitte), O. Guzman, J. Roa, J. Rodriguez (OGP) regarding preparation of the FY19 Budget agency instructions, budget versus actual reporting, access to systems, for the purpose of developing the FY19 Budget/ avoiding duplication of existing OGP efforts.	\$ 585.00	1.9	\$ 1,111.50
12/19/2017	Doyle, John	Discussion with J. Gabb, J. Vazquez (Deloitte), O. Guzman, J. Roa, J. Rodriguez (OGP) regarding preparation of the FY19 baseline expense detail for the purpose of preparing the Fiscal Plan 2.0 for the PROMESA Board.	\$ 585.00	0.9	\$ 526.50
12/19/2017	Doyle, John	Discussion with J. Gabb, J. Vazquez (Deloitte), O. Guzman, J. Roa, R. Maldonado (OGP) regarding a draft letter regarding a transfer request to the PROMESA Board for the payment of Title III fees, for the purpose of assisting J. Marrero (OGP) in drafting such letter, with supporting appendices, to the PROMESA Board.	\$ 585.00	1.2	\$ 702.00
12/19/2017	Doyle, John	Discussion with M. Sanchez, B. Biggio (Conway), J. Gabb (Deloitte) regarding the preparation of cash reporting processes, detailed support of baseline expenses with payroll analysis to assist in preparing the Fiscal Plan 2.0 for the PROMESA Board.	\$ 585.00	1.7	\$ 994.50
12/19/2017	Doyle, John	Review payroll/headcount by agency analysis prepared by J. Gabb (Deloitte) to identify follow-up questions in preparation of meeting with J. Aponte (OGP) on budget to actual performance for FY18.	\$ 585.00	1.3	\$ 760.50
12/19/2017	Doyle, John	Meeting with J. Marrero (OMB) to discuss specific budgetary focus items for FY19 to include in budget analysis.	\$ 585.00	0.4	\$ 234.00
12/19/2017	Doyle, John	Meeting with J. Marrero, J. Roa (OMB) to discuss questions on baseline expenditures being developed in connection with FY19 Fiscal Plan.	\$ 585.00	0.5	\$ 292.50
12/19/2017	Gabb, James	Discussion with J. Doyle, J. Vazquez (Deloitte), O. Guzman, J. Roa, J. Rodriguez (OGP) regarding preparation of the FY19 Budget agency instructions, budget versus actual reporting, access to systems, for the purpose of developing the FY19 Budget/ avoiding duplication of existing OGP efforts.	\$ 546.00	1.9	\$ 1,037.40
12/19/2017	Gabb, James	Discussion with J. Doyle, J. Vazquez (Deloitte), O. Guzman, J. Roa, J. Rodriguez (OGP) regarding preparation of the FY19 baseline expense for preparing the Fiscal Plan 2.0 for the PROMESA Board.	\$ 546.00	0.9	\$ 491.40
12/19/2017	Gabb, James	Discussion with J. Doyle, J. Vazquez (Deloitte), O. Guzman, J. Roa, R. Maldonado (OGP) regarding draft letter for transfer request to the PROMESA Board for the payment of Title III in order to assist J. Marrero (OGP) in crafting draft with supporting appendices.	\$ 546.00	1.2	\$ 655.20

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FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
12/19/2017	Gabb, James	Discussion with M. Sanchez, B. Biggio (Conway), J. Doyle (Deloitte) regarding the preparation of cash reporting processes, detailed support of baseline expenses with payroll analysis for the purpose of preparing the Fiscal Plan 2.0 for the PROMESA Board.	\$ 546.00	1.7	\$ 928.20
12/19/2017	Gabb, James	Analyze supporting payroll materials provided by B. Biggio (Conway) to refine the analysis of year-to-date changes in payroll/headcount by agency in comparison to the FY18 Budget for the purpose of preparing for a discussion with J. Aponte (OGP) on budget to actual performance.	\$ 546.00	2.4	\$ 1,310.40
12/19/2017	Vazquez-Rivera, Jose	Discussion with J. Doyle, J. Gabb (Deloitte), O. Guzman, J. Roa, J. Rodriguez (OGP) regarding preparation of the FY19 Budget agency instructions, budget versus actual reporting, access to systems, for the purpose of developing the FY19 Budget and avoiding duplication of existing OGP efforts.	\$ 585.00	1.9	\$ 1,111.50
12/19/2017	Vazquez-Rivera, Jose	Discussion with J. Doyle, J. Gabb (Deloitte), O. Guzman, J. Roa, J. Rodriguez (OGP) regarding preparation of the FY19 baseline expense detail for the purpose of preparing the Fiscal Plan 2.0 for the PROMESA Board.	\$ 585.00	0.9	\$ 526.50
12/19/2017	Vazquez-Rivera, Jose	Discussion with J. Doyle, J. Gabb (Deloitte), O. Guzman, J. Roa, R. Maldonado (OGP) regarding a draft letter regarding a transfer request to the PROMESA Board for the payment of Title III fees, for the purpose of assisting J. Marrero (OGP) in drafting such letter, with supporting appendices, to the PROMESA Board.	\$ 585.00	1.2	\$ 702.00
12/19/2017	Vazquez-Rivera, Jose	Review FY19 Budget instructions for the purpose of preparing for discussions with J. Marrero (OGP) on the development of the FY19 Budget.	\$ 585.00	0.7	\$ 409.50
12/19/2017	Vazquez-Rivera, Jose	Review FY19 contract templates sent to the agencies for the purpose of preparing for discussions with J. Marrero (OGP) on the development of the FY19 Budget.	\$ 585.00	0.3	\$ 175.50
12/20/2017	Doyle, John	Call with J. Porepa (EY), A. Mendez (AAFAF), J. Aponte (OGP), J. Gabb (Deloitte) to discuss EY agenda of requests from AAFAF/OGP including status of reporting deliverables, federal program details, transfer requests.	\$ 585.00	0.8	\$ 468.00
12/20/2017	Doyle, John	Review updated Fiscal Plan 2.0 model in preparation for discussions with Rothschild / Conway on the underlying expense architecture / measures in preparation for submission of the Fiscal Plan 2.0 to the Governor / PROMESA Board.	\$ 585.00	1.6	\$ 936.00
12/20/2017	Doyle, John	Review updated draft of budgeted agencies prepared for review with J. Aponte (OGP) prior to submission to the Oversight Board in connection with FY19 budget Milestone number 1.	\$ 585.00	1.1	\$ 643.50
12/20/2017	Doyle, John	Discussion with J. Aponte (OGP), J. Gabb (Deloitte) regarding open questions from B. Biggio (Conway), comprehensive listing agencies to be included in the FY19 Budget, expense baseline detail.	\$ 585.00	2.1	\$ 1,228.50
12/20/2017	Doyle, John	Review updated list of agencies to be included in the FY19 Budget prepared by J. Gabb (Deloitte), including changes made by J. Aponte, O. Guzman (OGP) for the FY19 to identify any follow up items prior to submission of budget as required by the Oversight Board.	\$ 585.00	1.1	\$ 643.50
12/20/2017	Doyle, John	Call with J. Aponte (OMB) to discuss FY19 Budget Milestone #1 deliverables being compiled by OMB to identify additions and potential changes.	\$ 585.00	0.4	\$ 234.00
12/20/2017	Doyle, John	Review updated EY diligence question related to the inventory tracker in preparation of call with OMB regarding the drafting of responses to the Oversight Board advisors.	\$ 585.00	0.3	\$ 175.50
12/20/2017	Doyle, John	Draft correspondence to AAFAF/OMB related to the agency inventory listing requirement for FY19 budget process.	\$ 585.00	0.3	\$ 175.50

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FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
12/20/2017	Doyle, John	Review early retirement documents (Law 70) to assist in reviewing impact of the retirement programs on FY18 budget to actual performance (FY19 budget values).	\$ 585.00	0.4	\$ 234.00
12/20/2017	Doyle, John	Meeting with J. Aponte (OMB) to review status of open FY18, FY19 budget diligence requests from EY to identify next steps to finalizing requests.	\$ 585.00	1.2	\$ 702.00
12/20/2017	Gabb, James	Call with J. Porepa (EY), A. Mendez (AAFAF), J. Aponte (OGP), J. Doyle (Deloitte) to discuss EY agenda of requests from AAFAF/OGP including status of reporting deliverables, federal program details, transfer requests.	\$ 546.00	0.8	\$ 436.80
12/20/2017	Gabb, James	Review updated Fiscal Plan 2.0 model in preparation for discussions with Rothschild and Conway on the underlying expense architecture / measures in preparation for submission of the Fiscal Plan 2.0 to the Governor and PROMESA Board.	\$ 546.00	1.6	\$ 873.60
12/20/2017	Gabb, James	Prepare list of agencies, based on EY template, to categorize agencies within / outside of the Fiscal Plan 2.0 / expected FY19 Budget submissions for the purpose of preparing a draft list for J. Aponte (OGP).	\$ 546.00	1.8	\$ 982.80
12/20/2017	Gabb, James	Discussion with J. Aponte (OGP), J. Doyle (Deloitte) regarding open questions from B. Biggio (Conway), listing agencies to be included in the FY19 Budget, expense baseline detail.	\$ 546.00	2.1	\$ 1,146.60
12/20/2017	Gabb, James	Update list of agencies to be included in the FY19 Budget, based on comments from J. Aponte (OGP) with notes from O. Guzman (OGP).	\$ 546.00	1.8	\$ 982.80
12/20/2017	Gabb, James	Review EY diligence question inventory tracker prepared by B. Shupe (Deloitte) to provide feedback for additional information needed to include in repository of questions asked/status of response to the PROMESA Board advisors.	\$ 546.00	0.9	\$ 491.40
12/21/2017	Doyle, John	Call with J. Aponte (OMB) to discuss timing of submission of EY diligence items related FY19 budget to ensure completion of identified milestones.	\$ 585.00	0.3	\$ 175.50
12/21/2017	Doyle, John	Call with B. Biggio (Conway) to discuss baseline expenses, FP, expense measures for FY19 budget.	\$ 585.00	0.4	\$ 234.00
12/21/2017	Doyle, John	Review updated third party Fiscal Plan model to identify budgetary impact for FY19 in preparation of review meeting with J. Marrero, J. Aponte (both OMB).	\$ 585.00	0.7	\$ 409.50
Total December Statement Period - FY18 and FY19 GPR Budgets				103.5	\$ 58,305.00

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FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
12/3/2017	Morla, Marcos	Review Tax Credit Diagram provided by R. Cruz (PR Treasury - Under Secretary) along with Administrative Orders issued by AAFAF related to tax credit limitations to be used as part of the inventory of tax credits granted by the Government requested by the Fiscal Board.	\$ 546.00	1.3	\$ 709.80
12/4/2017	Marquez, Harry	Review deck for the Oversight Board meeting regarding efforts made by Puerto Rico Treasury Department to obtain a fair tax treatment of PR on the US tax reform.	\$ 621.00	0.2	\$ 124.20
12/4/2017	Marquez, Harry	Participate meeting with F. Pares (Assistant Secretary of PR Internal Revenue and Tax Policy), C. Freire (PR Internal Revenue external consultant) and E. Ramos (from Deloitte) to discuss changes to presentation slides to be presented at Oversight Board meeting at New York.	\$ 621.00	2.3	\$ 1,428.30
12/4/2017	Morla, Marcos	Prepare presentation related to overview of Revenue Initiatives, changes in collection estimates after impact of Hurricane Maria.	\$ 546.00	1.4	\$ 764.40
12/4/2017	Morla, Marcos	Update Tax Abatements report in order to include additional tax payments information provided by E. Rios (PR Treasury - Assistant Secretary of Economic Affairs) to be used in efforts to insert Puerto Rico as part of the Federal Tax Reform.	\$ 546.00	2.8	\$ 1,528.80
12/4/2017	Morla, Marcos	Participate in call with R. Cruz (PR Treasury - Under Secretary) to discuss information available related to tax payments made by entities subject to Tax under Act 154.	\$ 546.00	1.6	\$ 873.60
12/4/2017	Morla, Marcos	Participate in call with L. Arroyo (PR Treasury - Consultant) in order to discuss information available in Treasury's system to be used as part of the summary of tax payments made by entities subject to Tax under Act 154.	\$ 546.00	0.8	\$ 436.80
12/4/2017	Ramos, Edwin	Attend meeting with F. Pares, C. Freire (Both from Hacienda), H. Marquez (Deloitte) to discuss F. Pares presentation to fiscal board regarding fiscal plan and revenue initiatives.	\$ 507.00	2.3	\$ 1,166.10
12/4/2017	Ramos, Edwin	Prepare presentation regarding the proposed changes to individual, corporate taxation included in the draft tax reform to be presented to the Fiscal Board by F. Pares (PR - Asst Secretary of Internal Revenue and Tax Policy).	\$ 507.00	1.7	\$ 861.90
12/4/2017	Ramos, Edwin	Prepare Treasury's revenue summary schedules to be included on the presentation that F. Pares (Hacienda) will use on meeting with the Fiscal Board.	\$ 507.00	1.8	\$ 912.60
12/5/2017	Marquez, Harry	Review tax abatement table to include additional information on deliverable to R. Cruz (Hacienda) related to job creation by Act 154 companies.	\$ 621.00	1.6	\$ 993.60
12/5/2017	Morla, Marcos	Update Tax Abatements report to include changes requested by R. Cruz (PR Treasury - Under Secretary) to be used in efforts to insert Puerto Rico as part of the Federal Tax Reform.	\$ 546.00	2.7	\$ 1,474.20
12/5/2017	Morla, Marcos	Review employment table for entities subject to tax under Act 154 provided by E. Rios (PR Treasury - Assistant Secretary of Economic Affairs) to be incorporated to tax abatement table to be used in efforts to insert Puerto Rico as part of the Federal Tax Reform.	\$ 546.00	0.9	\$ 491.40
12/5/2017	Morla, Marcos	Update Tax Abatements report to include employment level information provided by L. Arroyo (PR Treasury - Consultant) in order to be used for same.	\$ 546.00	1.8	\$ 982.80
12/5/2017	Ramos, Edwin	Review information provides by L. Perez (Hacienda) to be incorporated on Act 154 Job analysis.	\$ 507.00	1.7	\$ 861.90
12/6/2017	Marquez, Harry	Meet with F. Pares (Hacienda) to discuss revenue enhancement initiatives that will be kept in the revised fiscal plan.	\$ 621.00	2.3	\$ 1,428.30
12/6/2017	Morla, Marcos	Prepare weekly update summary of progress made on the Revenue Initiatives, including latest updates related to Tax Abatements to be used by R. Maldonado (PR Secretary of Treasury).	\$ 546.00	1.4	\$ 764.40

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FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
12/6/2017	Morla, Marcos	Prepare Revenue Initiative summary table with information provided by C. Freire (PR Treasury - Consultant), F. Pares (PR Treasury - Assistant Secretary of Internal Revenue / Tax Policy) to be used as part of the preparation of the revised Fiscal Plan.	\$ 546.00	2.9	\$ 1,583.40
12/6/2017	Ramos, Edwin	Update analysis with revised revenue initiatives estimates after Hurricane Maria impact in Puerto Rico with the information provided by C. Freire (Hacienda) in order to deliver updated report to AAFAF.	\$ 507.00	1.8	\$ 912.60
12/7/2017	Marquez, Harry	Attend meeting with F. Pares (Assistant Secretary of PR Internal Revenue and Tax Policy), C. Freire (PR Internal Revenue External Consultant) and E. Ramos (from Deloitte) to make changes to revenue enhancements initiatives that will be maintained in the revised fiscal plan.	\$ 621.00	2.9	\$ 1,800.90
12/7/2017	Ramos, Edwin	Preparation of Weekly update status report on revenue initiatives to be presented to R. Maldonado (Secretary of Treasury).	\$ 507.00	0.8	\$ 405.60
12/7/2017	Ramos, Edwin	Meeting with C. Freire (Hacienda) to work on the updated revenue initiative plan requested by AAFAF.	\$ 507.00	1.8	\$ 912.60
12/7/2017	Ramos, Edwin	Attend meeting with F. Pares (Assistant Secretary of PR Internal Revenue and Tax Policy), C. Freire (PR Internal Revenue External Consultant) and H. Marques (Deloitte) to make changes to revenue enhancements initiatives that will be maintained in the revised fiscal plan.	\$ 507.00	2.9	\$ 1,470.30
12/8/2017	Marquez, Harry	Update Deloitte's work streams presentation to provide status to the Governor of Puerto Rico regarding the revenue initiatives.	\$ 621.00	0.3	\$ 186.30
12/8/2017	Morla, Marcos	Review Tax Credit utilization estimate prepared by L. Perez (Hacienda) to update Tax Credit Inventory memo in order to file the same with the Fiscal Board.	\$ 546.00	2.8	\$ 1,528.80
12/8/2017	Morla, Marcos	Prepare presentation to be presented to the Governor related to summary of Revenue Initiatives, proposed tax reform.	\$ 546.00	2.9	\$ 1,583.40
12/8/2017	Ramos, Edwin	Update presentation regarding the revenue initiatives to include the new revenue estimates to be presented to the Governor of Puerto Rico by R. Maldonado (Secretary of Treasury).	\$ 507.00	1.8	\$ 912.60
12/11/2017	Marquez, Harry	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), L. Arroyo, B. Alvarez (Both Consultants for the PR Treasury), M. Morla (from Deloitte) to discuss work plan related to the analysis of the proposed Tax Incentives Code by the Economic Development Agency.	\$ 621.00	1.8	\$ 1,117.80
12/11/2017	Marquez, Harry	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), L. Arroyo, B. Alvarez (Both Consultants for the PR Treasury), M. Morla (Deloitte) to discuss Tax Credit Inventory utilization estimates calculation to be used as part of deliverable requested by the Fiscal Board.	\$ 621.00	2.8	\$ 1,738.80
12/11/2017	Morla, Marcos	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), L. Arroyo, B. Alvarez (Both Consultants for the PR Treasury), H. Marquez (from Deloitte) to discuss work plan related to the analysis of the proposed Tax Incentives Code by the Economic Development Agency.	\$ 546.00	1.8	\$ 982.80
12/11/2017	Morla, Marcos	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), L. Arroyo, B. Alvarez (Both Consultants for the PR Treasury), H. Marquez (Deloitte) to discuss Tax Credit inventory utilization estimates calculation to be used as part of deliverable requested by the Fiscal Board.	\$ 546.00	2.8	\$ 1,528.80
12/12/2017	Morla, Marcos	Prepare updates to exhibit of the Tax Credit inventory with additional information provided by L. Arroyo, B. Alvarez (Both Consultants for the PR Treasury), to be included as part of deliverable requested by the Fiscal Board.	\$ 546.00	2.6	\$ 1,419.60
12/12/2017	Ramos, Edwin	Preparation of report to outline key points in final deliverable regarding tax credit inventory memo, exhibits, and supporting documents to R. Cruz (Treasury Sub Secretary).	\$ 507.00	2.1	\$ 1,064.70

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FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
12/13/2017	Morla, Marcos	Update summary table of the Tax Credit inventory with additional information provided by E. Rios (PR Treasury - Assistant Secretary of Economic Affairs) related to yearly utilization estimates of tax credits to be included as part of deliverable.	\$ 546.00	1.9	\$ 1,037.40
12/13/2017	Ramos, Edwin	Communication with M. Alvarez (AAFAF) to provide information requested regarding tax credit inventory memo.	\$ 507.00	0.8	\$ 405.60
12/13/2017	Ramos, Edwin	Prepare a summary of research regarding IRS employee retention tax credit to view the possible applicability in PR to answer inquiries from R. Cruz (Treasury Sub Secretary).	\$ 507.00	1.8	\$ 912.60
12/14/2017	Gil Diaz, Pablo	Prepare comparative table summary of corporate tax rates, withholding rates, and economic/tax incentives for various countries (Ireland, Singapore, among others) in order to analyze various scenarios for the modeling of the Puerto Rico Tax Reform.	\$ 429.00	2.9	\$ 1,244.10
12/14/2017	Morla, Marcos	Prepare presentation related to tax rates in various comparative countries to be presented to US Congress as part of the efforts to include Puerto Rico as part of the Federal Tax Reform in order to ascertain impact on Puerto Rico tax collection estimates and the effect on the revised Fiscal Plan figures.	\$ 546.00	2.4	\$ 1,310.40
12/14/2017	Morla, Marcos	Prepare presentation for R. Maldonado (PR Secretary of Treasury) related to status and progress made on the Revenue Initiatives and deliverable requested by the Fiscal Board related to the Tax Credit Inventory.	\$ 546.00	0.6	\$ 327.60
12/14/2017	Ramos, Edwin	Prepare summary schedule about different tax rates, incentives, and tax benefits for the countries of Dominican Republic, Costa Rica, Ireland, and Singapore for delivery to E. Rios, R. Maldonado (both Hacienda) in order to analyze various scenarios for the modeling of the Puerto Rico Tax Reform.	\$ 507.00	3.6	\$ 1,825.20
12/14/2017	Ramos, Edwin	Prepare summary of research about different tax rates, incentives, and tax benefits for the countries of Dominican Republic, Costa Rica, Ireland, and Singapore to prepare summary for E. Rios, R. Maldonado (both Hacienda) in order to analyze various scenarios for the modeling of the Puerto Rico Tax Reform.	\$ 507.00	2.7	\$ 1,368.90
12/14/2017	Ramos, Edwin	Draft email to R. Maldonado, E. Rios (both Hacienda) to deliver final report regarding different tax rates, incentives, and tax benefits for the countries of Dominican Republic, Costa Rica, Ireland, and Singapore in order to analyze various scenarios for the modeling of the Puerto Rico Tax Reform.	\$ 507.00	0.3	\$ 152.10
12/15/2017	Morla, Marcos	Prepare updates to the Tax Credit Inventory/Yearly Utilization table requested by the Fiscal Board as part of various deliverables requested in the "Promesa" law based on discussions by R. Cruz (PR Under Secretary of Treasury) with the Consultants from the Fiscal Board.	\$ 546.00	2.9	\$ 1,583.40
12/15/2017	Morla, Marcos	Update to the Tax Abatements table deliverable required by the "Promesa" law in order to incorporate changes requested by R. Cruz (PR - Under Secretary of Treasury) based on her discussions of the documents with J. Gonzalez (PR Resident Commissioner) as part of efforts in the US Congress to ascertain Federal Treatment in the US Reform in order to minimize impact on the Puerto Rico Tax Reform.	\$ 546.00	1.8	\$ 982.80
12/18/2017	Morla, Marcos	Review revised Revenue Initiatives collection estimates provided by E. Rios (PR Treasury - Assistant Secretary of Economic Affairs) to be used as part of meeting with AAFAF, Ankura related to collections amounts to be included on the revised Fiscal Plan.	\$ 546.00	1.6	\$ 873.60
12/19/2017	Marquez, Harry	Participate in meeting with T. Murphy, F. Batlle (both from Ankura), B. Fernandez (AAFAF), M. Morla (Deloitte) to discuss changes needed to the Revenue Initiatives section for the preparation of the revised Fiscal Plan.	\$ 621.00	2.9	\$ 1,800.90

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EXHIBIT A-3 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
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December 1, 2017 through December 31, 2017

FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
12/19/2017	Marquez, Harry	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), B. Alvarez (PR Treasury - Consultant), M. Morla (Deloitte) to discuss work/implementation plans for the Employee Retention Credit in order to prepare summary tables/presentation for the submission of approval by the US Treasury.	\$ 621.00	2.4	\$ 1,490.40
12/19/2017	Marquez, Harry	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), M. Morla (Deloitte) to discuss changes/updates needed in the presentation for the Fiscal Board related to the Corporate Tax Reform based on outcomes of conversations in the US Congress.	\$ 621.00	2.7	\$ 1,676.70
12/19/2017	Morla, Marcos	Participate in meeting with T. Murphy, F. Battle (both from Ankura), B. Fernandez (AAFAF), H. Marquez (Deloitte) to discuss changes needed to the Revenue Initiatives section for the preparation of the revised Fiscal Plan.	\$ 546.00	2.9	\$ 1,583.40
12/19/2017	Morla, Marcos	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), B. Alvarez (PR Treasury - Consultant), H. Marquez (Deloitte) to discuss work/implementation plans for the Employee Retention Credit in order to prepare summary tables/presentation for the submission of approval by the US Treasury.	\$ 546.00	2.4	\$ 1,310.40
12/19/2017	Morla, Marcos	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), H. Marquez (Deloitte) to discuss changes/updates needed in the presentation for the Fiscal Board related to the Corporate Tax Reform based on outcomes of conversations in the US Congress.	\$ 546.00	2.7	\$ 1,474.20
12/19/2017	Morla, Marcos	Prepare Employee Retention Credit summary table to be used as part of the presentation to be given to the US Treasury in order to approve the credit in Puerto Rico.	\$ 546.00	1.6	\$ 873.60
12/19/2017	Morla, Marcos	Update the Corporate Tax Reform presentation for the PR Governor based on information provided by R. Cruz (PR Treasury - Under Secretary).	\$ 546.00	1.6	\$ 873.60
12/20/2017	Marquez, Harry	Participate in conference call with F. Pares (Assistant Secretary of PR Internal Revenue and Tax Policy) to discuss outcome of meeting with AAFAF team related to the revised Fiscal Plan.	\$ 621.00	1.3	\$ 807.30
12/20/2017	Morla, Marcos	Update the Tax Inventory Credits tables to incorporate additional information provided by B. Alvarez (PR Treasury - Consultant) related to utilization estimates to be used as part of deliverable requested by the Fiscal Board.	\$ 546.00	2.8	\$ 1,528.80
12/20/2017	Morla, Marcos	Update the Corporate Tax Reform presentation for the PR Governor based on feedback provided by R. Cruz (PR Treasury - Under Secretary).	\$ 546.00	1.6	\$ 873.60
12/20/2017	Morla, Marcos	Update the Revenue Measures Collection Estimates summary table based on information received from E. Rios (PR Treasury - Assistant Secretary of Economic Affairs).	\$ 546.00	1.9	\$ 1,037.40
12/20/2017	Morla, Marcos	Prepare weekly update summary of progress made on the Revenue Initiatives to be used by R. Maldonado (PR Secretary of Treasury).	\$ 546.00	0.6	\$ 327.60
12/20/2017	Morla, Marcos	Update the Employee Retention Credit presentation based on updated implementation plan provided by B. Alvarez (PR Treasury - Consultant).	\$ 546.00	1.3	\$ 709.80
12/21/2017	Morla, Marcos	Update the Inventory of Tax Credits table related to the utilization report based on feedback received from S. Negron (Fiscal Board).	\$ 546.00	2.6	\$ 1,419.60
12/21/2017	Morla, Marcos	Prepare updates to the Employee Retention Credit presentation based on feedback received from R. Cruz (PR Treasury - Under Secretary).	\$ 546.00	1.3	\$ 709.80
12/26/2017	Marquez, Harry	Meet with A. Pantojas (PR - Sub-assistance Secretary of Internal Revenue and Tax Policy) to discuss the fiscal impact of the elimination of the 51% allocation disallowance expense in order to ascertain impact on collections estimated for the proposed tax reform.	\$ 621.00	1.0	\$ 621.00

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FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
12/26/2017	Marquez, Harry	Participate in meeting with R. Cruz, B. Alvarez (both from Hacienda), DDEC Team and F. Rodriguez (from Deloitte) to discuss presentation of the Tax Incentives Code.	\$ 621.00	2.0	\$ 1,242.00
12/26/2017	Rodriguez, Felipe	Meet with A. Pantojas (Hacienda), H. Marquez (Deloitte) to discuss the fiscal impact of the elimination of the 51% allocation disallowance expense.	\$ 507.00	1.0	\$ 507.00
12/26/2017	Rodriguez, Felipe	Participate in meeting with R. Cruz, B. Alvarez (both from Hacienda), DDEC Team and H. Marquez (from Deloitte) to discuss presentation of the Tax Incentives Code.	\$ 507.00	2.0	\$ 1,014.00
12/26/2017	Rodriguez, Felipe	Participate in meeting with R. Cruz, B. Alvarez (both from Hacienda) and DDEC Team to discuss presentation of the Tax Incentives Code.	\$ 507.00	2.0	\$ 1,014.00
12/27/2017	Rodriguez, Felipe	Review draft of the Administrative Determination (DA 17-XX) introducing limits to previously issued AD 17-28 Government Contracts provided by F. Pares (Assistant Secretary of PR Internal Revenue and Tax Policy).	\$ 507.00	1.4	\$ 709.80
12/28/2017	Marquez, Harry	Meet with F. Pares (Hacienda) to discuss the latest version of the Puerto Rico Tax Reform Bill, a table of changes of such Bill and a related presentation deck in connection with the revenue measures included in the revised fiscal plan.	\$ 621.00	1.0	\$ 621.00
12/28/2017	Rodriguez, Felipe	Prepare changes to the draft Administrative Determination (DA 17-XX) introducing limits related to taxability/applicable effective dates to previously issued AD 17-28 Government Contracts provided by F. Pares (Assistant Secretary of PR Internal Revenue and Tax Policy).	\$ 507.00	1.2	\$ 608.40
12/29/2017	Rodriguez, Felipe	Perform final review related to the draft Administrative Determination (DA 17-XX) introducing limits to previously issued AD 17-28 Government Contracts provided by F. Pares ((Assistant Secretary of PR Internal Revenue and Tax Policy).	\$ 507.00	0.4	\$ 202.80
Total December Statement Period - FY18 Revenue Enhancement Initiatives					131.3 \$ 72,012.90

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FOR THE JANUARY STATEMENT PERIOD
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FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
1/1/2018	Gabb, James	Review changes to the Fiscal Plan model to understand implications on the FY19 Budget.	\$ 546.00	0.9	\$ 491.40
1/2/2018	Doyle, John	Review changes to the Fiscal Plan model to understand implications on the FY19 Budget, to include for consideration in budget analysis.	\$ 585.00	0.9	\$ 526.50
1/2/2018	Doyle, John	Review weekly update emergency spending, project worksheets prior to submission to EY, for the purpose of incorporating transfers into analysis developed for FY19 budget review.	\$ 585.00	0.2	\$ 117.00
1/2/2018	Doyle, John	Develop list of open diligence items from EY, Conway to review with J. Aponte (OMB) to discuss the FY19 budget process.	\$ 585.00	0.7	\$ 409.50
1/2/2018	Doyle, John	Call with J. Gabb, C. Pizzo (Deloitte) to discuss status of FY19 budget process in order to plan next steps.	\$ 585.00	0.8	\$ 468.00
1/2/2018	Gabb, James	Call with C. Pizzo, R. Pereira (Deloitte) to discuss the FY19 budget scope of work / procedures to be performed.	\$ 546.00	1.1	\$ 600.60
1/2/2018	Gabb, James	Call with J. Doyle, C. Pizzo (Deloitte) to discuss status update of FY19 budget process.	\$ 546.00	0.8	\$ 436.80
1/2/2018	Pizzo, Chris	Call with J. Gabb, J. Doyle (Deloitte) to discuss status update of FY19 budget process.	\$ 546.00	0.8	\$ 436.80
1/2/2018	Pizzo, Chris	Call with J. Gabb, R. Pereira (Deloitte) to discuss the FY19 budget scope of work / procedures to be performed.	\$ 546.00	1.0	\$ 546.00
1/3/2018	Doyle, John	Call with J. Kang (Rothschild), M. Sanchez (Conway), K. Rosado (Ankura), J. Gabb (Deloitte) to discuss Fiscal Plan measures in preparation for a meeting with McKinsey on the FY19 measures.	\$ 585.00	1.1	\$ 643.50
1/3/2018	Doyle, John	Review changes to the updated Fiscal Plan expense measures to understand implications on the FY19 Budget to include for consideration in budget analysis.	\$ 585.00	0.8	\$ 468.00
1/3/2018	Gabb, James	Call with J. Kang (Rothschild), M. Sanchez (Conway), K. Rosado (Ankura), J. Doyle (Deloitte) to discuss Fiscal Plan measures in preparation for a meeting with McKinsey on the FY19 measures.	\$ 546.00	0.8	\$ 436.80
1/3/2018	Gabb, James	Review changes to the Fiscal Plan revenue and expense measures to understand implications on the FY19 Budget.	\$ 546.00	0.8	\$ 436.80
1/4/2018	Doyle, John	Call with J. Gabb (Deloitte), K. Rosado, E. Ni, J. Klein (Ankura) to discuss the third party model for Fiscal Plan measure to understand implications on the FY19 Budget.	\$ 585.00	1.2	\$ 702.00
1/4/2018	Doyle, John	Analyze Fiscal Plan 2.0 expense measures, in a detailed model provided by third party, in order to understand implications on the FY19 budget to include for consideration in budget analysis.	\$ 585.00	1.4	\$ 819.00
1/4/2018	Gabb, James	Call with J. Doyle (Deloitte), K. Rosado, E. Ni, J. Klein (Ankura) to discuss the third party model for Fiscal Plan measure to understand implications on the FY19 Budget.	\$ 546.00	1.2	\$ 655.20
1/4/2018	Gabb, James	Analyze Fiscal Plan 2.0 expense measures, in a detailed model provided by third party, in order to understand implications on the FY19 budget.	\$ 546.00	2.1	\$ 1,146.60
1/4/2018	Gabb, James	Call with C. Young, J. Doyle, T. Hurley, V. Soran, C. Pizzo, D. Carey (all Deloitte) to discuss the status of Budget, Hacienda IT, and Vendor Management workstreams, to date, for the purpose of coordinating efforts across workstreams and setting the plan for the following week.	\$ 546.00	0.7	\$ 382.20
1/4/2018	Pizzo, Chris	Call with C. Young, J. Doyle, T. Hurley, V. Soran, J. Gabb, D. Carey (all Deloitte) to discuss the status of Budget, Hacienda IT, and Vendor Management workstreams, to date, for the purpose of coordinating efforts across workstreams and setting the plan for the following week.	\$ 546.00	0.7	\$ 382.20
1/5/2018	Pizzo, Chris	Analyze Fiscal Plan 2.0 Revenue Enhancement Measures as provided by third party in order to understand implications on the FY19 budget.	\$ 546.00	0.3	\$ 163.80
1/5/2018	Pizzo, Chris	Analyze Fiscal Plan 2.0 Education Department Cost Reduction Measures as provided by third party in order to understand implications on the FY19 budget.	\$ 546.00	0.2	\$ 109.20
1/5/2018	Pizzo, Chris	Analyze Fiscal Plan 2.0 Department of Health Cost Reduction Measures as provided by third party in order to understand implications on the FY19 budget.	\$ 546.00	0.2	\$ 109.20
1/5/2018	Pizzo, Chris	Analyze Fiscal Plan 2.0 Healthcare Reform Measures as provided by third party in order to understand implications on the FY19 budget.	\$ 546.00	0.2	\$ 109.20

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Date	Professional	Description	Rate	Hours	Fees
1/5/2018	Pizzo, Chris	Analyze Fiscal Plan 2.0 Department of Correction Cost Reduction Measures as provided by third party in order to understand implications on the FY19 budget.	\$ 546.00	0.2	\$ 109.20
1/5/2018	Pizzo, Chris	Analyze Fiscal Plan 2.0 Agency Attrition Model as provided by third party in order to understand the implications on the FY 19 budget.	\$ 546.00	1.1	\$ 600.60
1/5/2018	Pizzo, Chris	Analyze Fiscal Plan 2.0 Model as provided by third party in order to understand the implications on the FY 19 budget.	\$ 546.00	0.9	\$ 491.40
1/8/2018	Doyle, John	Review the projected cost savings for attrition (vacation payout, retirement benefits) in the Fiscal Plan 2.0 excel model provided by third party, to prepare for analysis of the FY19 budget/Fiscal Plan.	\$ 585.00	0.9	\$ 526.50
1/8/2018	Doyle, John	Analyze the weekly / year to date cash flow report for week ended 12/1/17 prepared by third party in preparation of review of budget versus actual financial results for FY18.	\$ 585.00	0.5	\$ 292.50
1/8/2018	Doyle, John	Review the inventory listing of agencies included in the FY19 fiscal plan to prepare for discussion with OMB regarding FY19 budget diligence request from FOMB.	\$ 585.00	0.4	\$ 234.00
1/8/2018	Doyle, John	Analyze the detailed draft FY19 Fiscal Plan model version 2.0 prepared by third party in preparation for comparison to FY19 budget information provided by OMB.	\$ 585.00	0.8	\$ 468.00
1/8/2018	Doyle, John	Review letter from FOMB sent to the Governor of Puerto Rico outlining FY19 updated timeline with deadlines related to the submission of the FY19 Fiscal Plan, including related budget deliverables, to integrate requirements/timelines related to the delivery of the FY19 Commonwealth Budget.	\$ 585.00	0.2	\$ 117.00
1/8/2018	Doyle, John	Call with R. Goderich (Hacienda), B. Biggio, J. York, H. Bramson (Conway), C. Pizzo, J. Gabb (Deloitte) to discuss the 2018 fiscal plan projections related to the special revenue funds for the purpose of revising Fiscal Plan 2.0 for delivery to FOMB.	\$ 585.00	0.8	\$ 468.00
1/8/2018	Doyle, John	Meeting with C. Pizzo (Deloitte) to discuss the approval of \$1 billion in disaster spending including the related allocations of where the spending will come from in the FY18 budget to prepare for the FY19 budget analysis.	\$ 585.00	0.4	\$ 234.00
1/8/2018	Doyle, John	Meeting with C. Pizzo, J. Gabb (Deloitte) to review Deloitte's current access to OMB information technology systems that are required to analyze the FY19 budget.	\$ 585.00	0.4	\$ 234.00
1/8/2018	Doyle, John	Meeting with C. Pizzo, J. Gabb (Deloitte) to discuss the status of special projects to be undertaken by the government of Puerto Rico, including the protocol for funding, related project worksheets to prepare for the analysis of the FY19 budget.	\$ 585.00	0.3	\$ 175.50
1/8/2018	Doyle, John	Meeting with C. Pizzo, J. Gabb (Deloitte) to discuss analysis of draft FY19 baseline expenses provided by OMB, to identify questions / potential edits, for the purpose of delivery to FOMB advisor (EY) based on EY's information request list.	\$ 585.00	0.9	\$ 526.50
1/8/2018	Gabb, James	Call with R. Goderich (Hacienda), B. Biggio, J. York, H. Bramson (Conway), J. Doyle, C. Pizzo (Deloitte) to discuss the 2018 fiscal plan projections related to the special revenue funds for the purpose of revising Fiscal Plan 2.0 for delivery to FOMB.	\$ 546.00	0.8	\$ 436.80
1/8/2018	Gabb, James	Meeting with J. Doyle, C. Pizzo (Deloitte) to review Deloitte's current access to OMB information technology systems that are required to analyze the FY19 budget.	\$ 546.00	0.4	\$ 218.40
1/8/2018	Gabb, James	Meeting with J. Doyle, C. Pizzo (Deloitte) to discuss the status of special projects to be undertaken by the government of Puerto Rico, including the protocol for funding, related project worksheets to prepare for the analysis of the FY19 budget.	\$ 546.00	0.3	\$ 163.80
1/8/2018	Gabb, James	Meeting with J. Doyle, C. Pizzo (Deloitte) to discuss analysis of draft FY19 baseline expenses provided by OMB, to identify questions/ potential edits, for the purpose of delivery to FOMB advisor (EY) based on EY's information request list.	\$ 546.00	0.9	\$ 491.40

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Date	Professional	Description	Rate	Hours	Fees
1/8/2018	Gabb, James	Analyze edits to OMB Agency / Fund listings (as made by J. Roa of OMB) for the purpose of preparing a response to FOMB data requests in first milestone of the FY19 Budget.	\$ 546.00	1.7	\$ 928.20
1/8/2018	Pizzo, Chris	Call with R. Goderich (Hacienda), B. Biggio, J. York, H. Bramson (Conway), J. Doyle, J. Gabb (Deloitte) to discuss the 2018 fiscal plan projections related to the special revenue funds.	\$ 546.00	0.8	\$ 436.80
1/8/2018	Pizzo, Chris	Meeting with J. Doyle (Deloitte) to discuss the approval of \$1 billion in disaster spending including the related allocations of where the spending will come from in the FY18 budget in order to prepare for the FY19 budget analysis.	\$ 546.00	0.4	\$ 218.40
1/8/2018	Pizzo, Chris	Meeting with J. Doyle, J. Gabb (Deloitte) to review Deloitte's current access to Office of Management and Budget's network and information technology systems that are required in order to analyze the FY19 budget.	\$ 546.00	0.4	\$ 218.40
1/8/2018	Pizzo, Chris	Meeting with J. Doyle, J. Gabb (Deloitte) to discuss the status of special projects to be undertaken by the government of Puerto Rico, including the protocol for funding, related project worksheets in order to prepare for the analysis of the FY19 budget.	\$ 546.00	0.3	\$ 163.80
1/8/2018	Pizzo, Chris	Analyze the projected cost savings for attrition including the implementation costs (vacation payout, retirement benefits) in the Fiscal Plan 2.0 excel model provided by third party, in order to prepare to analyze the FY18 budget/Fiscal Plan.	\$ 546.00	1.0	\$ 546.00
1/8/2018	Pizzo, Chris	Meeting with J. Doyle, J. Gabb (Deloitte) to analyze the initial draft of the FY19 baseline expenses provided by Office of Management and Budget, identify questions / potential revisions.	\$ 546.00	0.9	\$ 491.40
1/8/2018	Pizzo, Chris	Analyze the weekly and year to date cash flow report for week ended 12/1/17 Prepare by third party in order to prepare for the comparison of actual financial results compared to budgeted results for FY18.	\$ 546.00	0.6	\$ 327.60
1/8/2018	Pizzo, Chris	Analyze the inventory listing of agencies included in the FY19 fiscal plan in order to prepare to address request for information from EY.	\$ 546.00	0.4	\$ 218.40
1/8/2018	Pizzo, Chris	Analyze the draft FY19 Fiscal Plan model version 2.0 prepared by third party in order to prepare to analyze the FY19 budget once provided to us by Office of Management and Budget.	\$ 546.00	0.8	\$ 436.80
1/8/2018	Pizzo, Chris	Read letter from FOMB sent to the Governor of Puerto Rico outlining updated timeline and deadlines related to the submission of the FY19 Fiscal Plan and related budget deliverables in order to stay up to date on requirements/timelines.	\$ 546.00	0.2	\$ 109.20
1/9/2018	Doyle, John	Call with J. Gabb, B. Shupe (Deloitte), J. Roa-Martinez (OMB) to discuss status of obtaining general fund baseline FY19 expenses, agency inventory listing with contacts, state special funds with associated laws, to fulfill information requests from FOMB advisor (EY).	\$ 585.00	0.9	\$ 526.50
1/9/2018	Doyle, John	Meeting with C. Pizzo, J. Gabb, B. Shupe (Deloitte), J. Roa-Martinez, O. Lopez (OMB) to analyze the first draft of the baseline FY19 General Fund expenses.	\$ 585.00	1.9	\$ 1,111.50
1/9/2018	Doyle, John	Call with C. Pizzo, J. Gabb, B. Shupe (Deloitte), J. Aponte (OMB), J. Porepa, S. Panagiotakis (EY), A. Mendez (AAFAF), S. Rodriguez (FOMB), to discuss the status/ timing of deliverables requested under the first FY19 Budget milestone established by FOMB.	\$ 585.00	0.9	\$ 526.50
1/9/2018	Doyle, John	Call with C. Pizzo, J. Gabb, B. Shupe (Deloitte), B. Biggio (Conway) to respond to questions related to agency inventory listing, fund codes, special revenue funds for the purpose of meeting the deliverables requested in the first milestone for the FY19 Budget requested by the FOMB.	\$ 585.00	0.4	\$ 234.00
1/9/2018	Doyle, John	Review updated listing of agency funds including fund description / categories provided by J. Roa-Martinez (OMB) in response to data request prior to submission to FOMB advisor (EY).	\$ 585.00	0.3	\$ 175.50
1/9/2018	Doyle, John	Meeting with J. Aponte (OMB) to review prepared responses to FY19 budget diligence requests related to Milestone # 1 requirements by the FOMB.	\$ 585.00	0.6	\$ 351.00

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Date	Professional	Description	Rate	Hours	Fees
1/9/2018	Doyle, John	Review updated schedule of FY19 baseline expenses provided by J. Roa-Martinez (OMB) in response to Milestone #1 information requested by Conway to support development of FY19 Fiscal Plan estimates.	\$ 585.00	0.7	\$ 409.50
1/9/2018	Doyle, John	Review summary of Special Revenue funds compiled by J. Gabb (Deloitte), J. Roa-Martinez (OMB) in response to budget diligence request by FOMB advisor (EY) in connection with FY19 budget requirements.	\$ 585.00	0.3	\$ 175.50
1/9/2018	Doyle, John	Review cross-referenced listing of Special Revenue Funds to legislative laws compiled by C. Pizzo (Deloitte) prepared for review by OMB in response to FY19 budget diligence request from EY in relation to Milestone #1.	\$ 585.00	1.1	\$ 643.50
1/9/2018	Doyle, John	Call with C. Pizzo (Deloitte), J. Gabb (Deloitte), B. Shupe (Deloitte), B. Biggio (Conway) to respond questions related to agency inventory listing, fund codes, special revenue funds.	\$ 585.00	0.3	\$ 175.50
1/9/2018	Gabb, James	Call with C. Pizzo, B. Shupe (Deloitte), J. Roa-Martinez (OMB) to discuss status of obtaining general fund baseline FY19 expenses, agency inventory listing with contacts, state special funds with associated laws.	\$ 546.00	0.9	\$ 491.40
1/9/2018	Gabb, James	Meeting with J. Doyle, C. Pizzo, B. Shupe (Deloitte), J. Roa-Martinez, O. Lopez (OMB) to analyze the first draft of the baseline FY19 General Fund expenses.	\$ 546.00	1.9	\$ 1,037.40
1/9/2018	Gabb, James	Call with J. Doyle, C. Pizzo, B. Shupe (Deloitte), J. Aponte (OMB), J. Porepa, S. Panagiotakis (EY), A. Mendez (AAFAF), S. Rodriguez (FOMB), to discuss the status / timing of deliverables requested under the first FY19 Budget milestone established by FOMB.	\$ 546.00	1.0	\$ 546.00
1/9/2018	Gabb, James	Call with J. Doyle, C. Pizzo, B. Shupe (Deloitte), B. Biggio (Conway) to respond to questions related to agency inventory listing, fund codes, special revenue funds.	\$ 546.00	0.3	\$ 163.80
1/9/2018	Gabb, James	Analyze list of Special Revenue Funds prepared by third party, specifically in comparison to the OMB listing of funds, for the purpose of preparing a listing of funds in response to FOMB data request under the first milestone for the FY19 Budget.	\$ 546.00	2.0	\$ 1,092.00
1/9/2018	Gabb, James	Analyze OMB variances in General Fund baseline expenses in preparation for a discussion with O. Guzman, J. Aponte (OMB), for the purpose of delivering an Update estimate of baseline expenses for FY19 to Conway for use in developing Fiscal Plan 2.0.	\$ 546.00	2.3	\$ 1,255.80
1/9/2018	Pizzo, Chris	Call with J. Gabb, B. Shupe (Deloitte), J. Roa-Martinez (Office of Management and Budget) to discuss status of obtaining general fund baseline FY19 expenses, agency inventory listing with contacts, state special funds with corresponding laws, in order to prepare to fulfill information requests from EY.	\$ 546.00	0.9	\$ 491.40
1/9/2018	Pizzo, Chris	Meeting with J. Doyle, J. Gabb, B. Shupe (Deloitte), J. Roa-Martinez, O. Lopez (OMB) to analyze the first draft of the baseline FY19 General Fund expenses.	\$ 546.00	1.9	\$ 1,037.40
1/9/2018	Pizzo, Chris	Call with J. Doyle, J. Gabb, B. Shupe (Deloitte), J. Aponte (Office of Management and Budget), J. Porepa, S. Panagiotakis (EY), A. Mendez (AAFAF), S. Rodriguez (FOMB), to discuss the status and timing of delivering the data information requested by EY.	\$ 546.00	1.0	\$ 546.00
1/9/2018	Pizzo, Chris	Call with J. Doyle, J. Gabb, B. Shupe (Deloitte), B. Biggio (Conway MacKenzie) to address questions related to agency inventory listing, fund codes, special revenue funds.	\$ 546.00	0.3	\$ 163.80
1/9/2018	Pizzo, Chris	Analyze updated inventory listing of agencies provided by J. Roa-Martinez (OMB) in order to address EY request for information.	\$ 546.00	0.2	\$ 109.20
1/9/2018	Pizzo, Chris	Analyze updated listing of funds including fund description / categories provided by J. Roa-Martinez (OMB) in order to EY data request.	\$ 546.00	0.1	\$ 54.60
1/9/2018	Pizzo, Chris	Analyze updated schedule of FY19 baseline expenses provided by J. Roa-Martinez (OMB) in order to data / information request.	\$ 546.00	0.4	\$ 218.40
1/9/2018	Pizzo, Chris	Analyze listing of laws related to Special Revenue Funds provided by J. Roa-Martinez (OMB) in order to prepare in response to EY data request.	\$ 546.00	0.3	\$ 163.80

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Date	Professional	Description	Rate	Hours	Fees
1/9/2018	Pizzo, Chris	Read the listing of laws related to Special Revenue Funds provided by J. Roa-Martinez (OMB) in order to understand which laws related to which Special Revenue Funds in the related agencies.	\$ 546.00	1.1	\$ 600.60
1/9/2018	Pizzo, Chris	Analyze a cross-reference listing of laws to the listing of Special Revenue Funds provided by B. Biggio (Conway MacKenzie) in order to address a response to EY data request to provide a list of Special Revenue Funds including the laws related to each fund.	\$ 546.00	2.9	\$ 1,583.40
1/9/2018	Shupe, Bryan	Meeting with J. Gabb, C. Pizzo (Deloitte), J. Roa-Martinez (Office of Management and Budget) to discuss status of obtaining general fund baseline FY19 expenses, agency inventory listing with contacts, state special funds with corresponding laws, in order to prepare to fulfill information requests from EY.	\$ 507.00	0.9	\$ 456.30
1/9/2018	Shupe, Bryan	Meeting with J. Doyle, J. Gabb, C. Pizzo (Deloitte), J. Roa-Martinez, O. Lopez (Office of Management and Budget) to analyze the first draft of the baseline FY19 General Fund expenses.	\$ 507.00	1.9	\$ 963.30
1/9/2018	Shupe, Bryan	Call with J. Doyle, J. Gabb, C. Pizzo (Deloitte), J. Aponte (Office of Management and Budget), J. Porepa, S. Panagiotakis (EY), A. Mendez (AAFAF), S. Rodriguez (FOMB), to discuss the status and timing of delivering the data information requested by EY.	\$ 507.00	1.0	\$ 507.00
1/9/2018	Shupe, Bryan	Call with J. Doyle, J. Gabb, C. Pizzo (Deloitte), B. Biggio (Conway) to respond to certain questions related to agency inventory listing, fund codes, special revenue funds.	\$ 507.00	0.3	\$ 152.10
1/9/2018	Shupe, Bryan	Prepare document translation for C. Pizzo, J. Gabb (Deloitte) which were used for the purposes of linking the laws to associated special fund in the budget.	\$ 507.00	1.8	\$ 912.60
1/9/2018	Shupe, Bryan	Draft a revised preliminary agency listing as requested by EY as part of there due diligence requests which presented a listing of agencies included in the FY18 budget.	\$ 507.00	2.7	\$ 1,368.90
1/9/2018	Shupe, Bryan	Create Tableau file for the Agency listing in order to more efficiently sort and analyze data and request from team.	\$ 507.00	1.1	\$ 557.70
1/10/2018	Doyle, John	Meeting with J. Roa-Martinez, J. Aponte, O. Lopez, J. Ortiz (OMB), S. Panagiotakis, J. Porepa (EY), S. Rodriguez (FOMB), C. Pizzo, J. Gabb, V. Valencia (Deloitte) to discuss EY agenda related to data request items: agency inventory listing, notice of awards, special revenue funds / related laws in advance of the deliverables listed in the first milestone for the FY19 Budget requested by FOMB.	\$ 585.00	2.4	\$ 1,404.00
1/10/2018	Doyle, John	Review FY18, FY19 baseline budget analysis prepared by OMB in advance of meeting with director, J. Marrero (OMB) in support of the FY19 Fiscal Plan.	\$ 585.00	0.4	\$ 234.00
1/10/2018	Doyle, John	Meeting with J. Marrero, J. Aponte (OMB) to discuss FY19 budget process with OMB management, financial estimates compiled for FY19 Fiscal Plan, current year budget reapportionments, impact of current FY18 variances at agency level on FY19 budget levels.	\$ 585.00	2.5	\$ 1,462.50
1/10/2018	Doyle, John	Call with J. Porepa (EY) to discuss open FY19 budget diligence requests to identify next steps in addressing compliance requirements.	\$ 585.00	0.2	\$ 117.00
1/10/2018	Doyle, John	Meeting with C. Pizzo, J. Gabb (Deloitte) to discuss next steps of FY19 Budget workstream including deliverables/timing as a result of the EY / FOMB data request meeting.	\$ 585.00	0.6	\$ 351.00
1/10/2018	Doyle, John	Meeting with B. Shupe (Deloitte), R. Maldonado, J. Roa-Martinez (OMB), to discuss Special Revenue Funds including related laws that establish such funds to prepare information to be sent to FOMB advisor (EY).	\$ 585.00	1.2	\$ 702.00
1/10/2018	Doyle, John	Call with C. Pizzo, J. Gabb (Deloitte), B. Biggio, J. York (Conway), to discuss potential changes to the baseline expense schedule to answer questions from Conway on the preparation of Fiscal Plan 2.0 for delivery to the FOMB.	\$ 585.00	0.4	\$ 234.00
1/10/2018	Gabb, James	Meeting with J. Doyle, C. Pizzo (Deloitte) to discuss next steps of FY19 Budget workstream including deliverables/timing as a result of the EY / FOMB data request meeting.	\$ 546.00	0.6	\$ 327.60

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Date	Professional	Description	Rate	Hours	Fees
1/10/2018	Gabb, James	Call with J. Doyle, C. Pizzo (Deloitte), B. Biggio, J. York (Conway), to discuss potential changes to the baseline expense schedule to answer questions from Conway on the preparation of Fiscal Plan 2.0 for delivery to the FOMB.	\$ 546.00	0.4	\$ 218.40
1/10/2018	Gabb, James	Analyze Update Fiscal Plan 2.0 model for the purposes of evaluating FY19 Budget submissions by the agencies, as well as for the purpose of drafting a reconciliation to the FY19 Budget.	\$ 546.00	2.0	\$ 1,092.00
1/10/2018	Gabb, James	Analyze Special Revenue Funds (FEE) Reallocation by Concept from J. Aponte (OMB) for the purpose of responding to the FOMB data request under the first milestone for the FY19 Budget.	\$ 546.00	2.6	\$ 1,419.60
1/10/2018	Gabb, James	Meeting with J. Doyle (Deloitte), J. Marrero, J. Aponte (OMB) to discuss baseline expense report (including variances to FY18 Budget) to be used in the preparation of the Fiscal Plan 2.0.	\$ 546.00	2.7	\$ 1,474.20
1/10/2018	Pizzo, Chris	Meeting with J. Roa-Martinez, J. Aponte, O. Lopez, J. Ortiz (OMB), S. Panagiotakis, J. Porepa (EY), S. Rodriguez (FOMB), J. Doyle, J. Gabb, V. Valencia (Deloitte) to discuss EY agenda related to data request items; agency inventory listing, notice of awards, special revenue funds/ related laws.	\$ 546.00	2.4	\$ 1,310.40
1/10/2018	Pizzo, Chris	Meeting with J. Doyle, J. Gabb (Deloitte) to discuss next steps including deliverables/timing as a result of the EY / OMB data request meeting.	\$ 546.00	0.6	\$ 327.60
1/10/2018	Pizzo, Chris	Meeting with B. Shupe (Deloitte), R. Maldonado, J. Roa-Martinez (OMB), to discuss Special Revenue Funds including related laws that establish such funds in order to prepare information to be sent to EY.	\$ 546.00	1.2	\$ 655.20
1/10/2018	Pizzo, Chris	Call with J. Doyle, J. Gabb (Deloitte), B. Biggio, J. York (Conway), to discuss revisions including potential changes to the baseline expense schedule in order to answer questions from Conway.	\$ 546.00	0.4	\$ 218.40
1/10/2018	Pizzo, Chris	Prepare list of questions requested by R. Maldonado (OMB) related to the excel file containing special revenue funds including the related laws that created such funds, in order to prepare for in person meeting with R. Maldonado (OMB).	\$ 546.00	2.7	\$ 1,474.20
1/10/2018	Shupe, Bryan	Call with J. Doyle, J. Gabb, C. Pizzo (Deloitte), B. Biggio (Conway) to respond to revised questions related to agency inventory listing, fund codes, special revenue funds.	\$ 507.00	0.3	\$ 152.10
1/10/2018	Shupe, Bryan	Meeting with C. Pizzo (Deloitte), R. Maldonado, J. Roa-Martinez (OMB), to discuss Special Revenue Funds including related laws that establish such funds in order to prepare information to be sent to EY.	\$ 507.00	1.2	\$ 608.40
1/10/2018	Shupe, Bryan	Incorporate revisions requested by J. Gabb (Deloitte) related to the presentation of the Agency Inventory tracking as part of responding to a list of questions from EY.	\$ 507.00	1.7	\$ 861.90
1/10/2018	Shupe, Bryan	Prepare a translation of funding transfer requests submitted to the Office of Management and Budget for tracking in the detailed budget file (SABANA).	\$ 507.00	1.8	\$ 912.60
1/10/2018	Shupe, Bryan	Update the document transfer tracking schedule used to maintain the Sabana A file to monitor potential changes to the underlying FY budget.	\$ 507.00	1.3	\$ 659.10
1/10/2018	Shupe, Bryan	Prepare a document translation for C. Pizzo and J. Gabb (Deloitte) which were used for the purposes of linking the laws to associated special fund in the budget.	\$ 507.00	0.5	\$ 253.50
1/10/2018	Shupe, Bryan	Create schedule of Special revenue funds and associated laws that related to support the funds existence with information provided by J. Roa Martinez (OMB).	\$ 507.00	1.4	\$ 709.80
1/10/2018	Valencia, Veronica	Perform analysis to match resolution/laws that establish special revenue funds to various funds identified as "special revenue" in order to understand funds represented in budget/completeness of budget.	\$ 429.00	1.1	\$ 471.90
1/10/2018	Valencia, Veronica	Meeting with J. Roa-Martinez, J. Aponte, O. Lopez, J. Ortiz (Office of Management and Budget), S. Panagiotakis, J. Porepa (EY), S. Rodriguez (FOMB), J. Doyle, J. Gabb, C. Pizzo (Deloitte) to discuss EY agenda related to data request items; agency inventory listing, notice of awards, special revenue funds / related laws.	\$ 429.00	2.4	\$ 1,029.60

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1/10/2018	Valencia, Veronica	Perform analysis on transfers between funds to build schedule of transfers to identify final balances after adjustments to utilize in analysis.	\$ 429.00	1.1	\$ 471.90
1/11/2018	Doyle, John	Participate in all-hands Deloitte Puerto Rico team (C. Young, T. Hurley, V. Sorani, C. Pizzo, D. Carey (all Deloitte)) status update call, to enable sharing of information across workstreams.	\$ 585.00	0.4	\$ 234.00
1/11/2018	Doyle, John	Meeting with J. Gabb (Deloitte) regarding data available in OMB Budget System file related to Special Revenue Funds with related laws to prepare answer to request from FOMB.	\$ 585.00	0.4	\$ 234.00
1/11/2018	Doyle, John	Meeting with C. Pizzo, J. Gabb, B. Shupe (Deloitte) regarding preparation of deliverable related to Special Revenue Funds with related laws in response to request from FOMB.	\$ 585.00	0.3	\$ 175.50
1/11/2018	Doyle, John	Meeting (partial) with C. Pizzo, J. Gabb, V. Valencia (Deloitte), J. Porepa, S. Panagiotakis (EY), J. Aponte (OMB), R. Goderich (Hacienda), S. Rodriguez (FOMB), A. Mendes (AFFAF) to discuss issues encountered by Hacienda related to frozen accounts/ budget transfers for the purpose of accelerating entry of accounts payable invoices to improve quality of budget to actual reporting from Hacienda systems.	\$ 585.00	1.9	\$ 1,111.50
1/11/2018	Doyle, John	Meeting with A. Mendez (AAFAF) to discuss FY19 budget submission requirements under FOMB guidelines to identify next steps in meeting compliance requirements.	\$ 585.00	0.3	\$ 175.50
1/11/2018	Doyle, John	Review proposed Milestone #1 submission compiled by J. Roa (OMB), J. Gabb (Deloitte) to respond to FY19 budget diligence requests from FOMB.	\$ 585.00	0.6	\$ 351.00
1/11/2018	Doyle, John	Meeting with J. Aponte (OMB) to discuss items raised in EY meeting regarding FY19 budget submission requirements under FOMB guidelines.	\$ 585.00	0.4	\$ 234.00
1/11/2018	Doyle, John	Meeting (partial) with J. Porepa, S. Panagiotakis (EY), J. Aponte (OMB), R. Goderich (Hacienda), S. Rodriguez (FOMB), A. Mendes (AFFAF) to discuss planning for FY19 budget to actual reporting templates in advance of development of the FY19 Budget to enable timely/ relevant reporting to FOMB on the FY19 Budget, when implemented.	\$ 585.00	1.8	\$ 1,053.00
1/11/2018	Gabb, James	Meeting with C. Pizzo (Deloitte) regarding data available in OMB Budget System file related to Special Revenue Funds with related laws to prepare answer to request from FOMB.	\$ 546.00	0.4	\$ 218.40
1/11/2018	Gabb, James	Meeting with J. Doyle, C. Pizzo, B. Shupe (Deloitte) regarding preparation of deliverable related to Special Revenue Funds with related laws in response to request from FOMB.	\$ 546.00	0.3	\$ 163.80
1/11/2018	Gabb, James	Meeting (partial) with J. Doyle, C. Pizzo, V. Valencia (Deloitte), J. Porepa, S. Panagiotakis (EY), J. Aponte (OMB), R. Goderich (Hacienda), S. Rodriguez (FOMB), A. Mendes (AFFAF) to discuss issues encountered by Hacienda related to frozen account / budget transfers for the purpose of accelerating entry of accounts payable invoices to improve quality of budget to actual reporting from Hacienda systems.	\$ 546.00	0.4	\$ 218.40
1/11/2018	Gabb, James	Meeting (partial) with J. Doyle, C. Pizzo, V. Valencia (Deloitte), J. Porepa, S. Panagiotakis (EY), J. Aponte (OMB), R. Goderich (Hacienda), S. Rodriguez (FOMB), A. Mendes (AFFAF) to discuss planning for FY19 budget to actual reporting templates in advance of development of the FY19 Budget to enable timely/ relevant reporting to FOMB on the FY19 Budget, when implemented.	\$ 546.00	0.7	\$ 382.20
1/11/2018	Gabb, James	Analyze Update expense measures / changes in the Fiscal Plan 2.0 third party model for the purpose of developing baseline/ adjusted expenses for comparison to the FY19 Budget submissions by Commonwealth agencies.	\$ 546.00	2.6	\$ 1,419.60
1/11/2018	Gabb, James	Analyze OMB system (Preseupuesto Base Cero) for detailed Special Revenue Fund information as input by relevant agencies, including comparison to the FY17 / FY18 Budgets for the purpose of preparing a response to a data request from FOMB on the first milestone of the FY19 Budget.	\$ 546.00	1.1	\$ 600.60
1/11/2018	Gabb, James	Draft responses to FOMB data requests for the first milestone of the FY19 Budget including edits to the supporting exhibits.	\$ 546.00	2.2	\$ 1,201.20

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Date	Professional	Description	Rate	Hours	Fees
1/11/2018	Pizzo, Chris	Participate in all-hands Deloitte Puerto Rico team (C. Young, J. Doyle, T. Hurley, V. Soran, D. Carey (all Deloitte)) status update call, to enable sharing of information across workstreams.	\$ 546.00	0.5	\$ 273.00
1/11/2018	Pizzo, Chris	Call with B. Shupe, R. Pereira (Deloitte) to discuss the reconciliation of the Sabana file to the OMB Budget System file related to Special Revenue Funds and related laws in order to address request from EY.	\$ 546.00	0.4	\$ 218.40
1/11/2018	Pizzo, Chris	Meeting with J. Gabb (Deloitte) regarding data available in OMB Budget System file related to Special Revenue Funds and related laws in order to prepare answer to request from EY.	\$ 546.00	0.4	\$ 218.40
1/11/2018	Pizzo, Chris	Meeting with J. Doyle, J. Gabb, B. Shupe (Deloitte) regarding preparation of deliverable related to Special Revenue Funds and related laws in response to request from EY.	\$ 546.00	0.3	\$ 163.80
1/11/2018	Pizzo, Chris	Meeting (partial) with J. Doyle, J. Gabb, V. Valencia (Deloitte), J. Porepa, S. Panagiotakis (EY), J. Aponte (OMB), R. Goderich (Hacienda), S. Rodriguez (FOMB), A. Mendes (AFFAF) to discuss issues encountered by Hacienda related to frozen accounts/ budget transfers.	\$ 546.00	0.4	\$ 218.40
1/11/2018	Pizzo, Chris	Meeting (partial) with J. Doyle, J. Gabb, V. Valencia (Deloitte), J. Porepa, S. Panagiotakis (EY), J. Aponte (OMB), R. Goderich (Hacienda), S. Rodriguez (FOMB), A. Mendes (AFFAF) to discuss planning for FY19 budget to actual reporting.	\$ 546.00	0.7	\$ 382.20
1/11/2018	Shupe, Bryan	Call with C. Pizzo, R. Pereira (Deloitte) to discuss the reconciliation of the Sabana file to the OMB Budget System file related to Special Revenue Funds and related laws in order to address request from EY.	\$ 507.00	0.4	\$ 202.80
1/11/2018	Shupe, Bryan	Meeting with J. Doyle, J. Gabb, C. Pizzo (Deloitte) regarding preparation of deliverable related to Special Revenue Funds and related laws in response to request from EY.	\$ 507.00	0.3	\$ 152.10
1/11/2018	Shupe, Bryan	Meeting with J. Gabb (Deloitte) to obtain access and walkthrough of PBC Data Site in order to pull data for analysis of Laws what supported the special revenue funds in FY17 which will be used as the foundation support on the FY18 budget as requested by EY.	\$ 507.00	0.7	\$ 354.90
1/11/2018	Shupe, Bryan	Analyze OMB information system (PBC) data extraction to populate fund schedule used to support FY17 special revenue funds and associated Laws.	\$ 507.00	3.9	\$ 1,977.30
1/11/2018	Shupe, Bryan	Analyze data extraction to master agency listing in order to assess coverage of special revenue funds obtained from the PBC Data Site extraction.	\$ 507.00	2.3	\$ 1,166.10
1/11/2018	Shupe, Bryan	Prepare exception listing related to errors in the data extraction that needed to be manually adjusted.	\$ 507.00	1.7	\$ 861.90
1/11/2018	Valencia, Veronica	Meeting with J. Doyle, J. Gabb, C. Pizzo (Deloitte), J. Porepa, S. Panagiotakis (EY), J. Aponte (OMB), R. Goderich (Hacienda), S. Rodriguez (FOMB), A. Mendes (AFFAF) to discuss issues encountered by Hacienda related to frozen accounts/ budget transfers.	\$ 429.00	2.2	\$ 943.80
1/11/2018	Valencia, Veronica	Prepare for meeting with OMB/EY to discuss issues encountered by Hacienda related to frozen accounts / budget transfers.	\$ 429.00	0.3	\$ 128.70
1/12/2018	Doyle, John	Call with J. Gabb (Deloitte) to discuss status update of deliverable related to Special Revenue Fund with related laws to address FOMB data request from the first milestone for the FY19 Budget.	\$ 585.00	0.1	\$ 58.50
1/12/2018	Doyle, John	Review Electoral Comptroller transfers requests, for the purpose of integrating transfer information in to budget analysis for FY19.	\$ 585.00	0.3	\$ 175.50
1/12/2018	Doyle, John	Review emergency budget transfer reports issued by OMB; comparing transfer details to agency reporting in FY19 budget submissions for the purpose of identifying key variances.	\$ 585.00	0.3	\$ 175.50
1/12/2018	Doyle, John	Call with J. Gabb (Deloitte) to discuss status of FY19 draft Fiscal Plan 2.0, schedule of \$1 billion emergency spending by OMB, the workplan for the week of January 15, 2018 to prepare for meetings with J. Aponte (OMB).	\$ 585.00	0.6	\$ 351.00

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Date	Professional	Description	Rate	Hours	Fees
1/12/2018	Doyle, John	Analyze the revised draft of the FY19 Fiscal Plan model as provided by Rothschild to prepare for the FY19 Budget process with OMB for purpose of identifying expenditures, agencies to review with OMB Director (J. Marrero), communicate to OMB Budget team which expense measures or other actions impact FY19 budget submission and understand the consistency between the FY19 Fiscal Plan and FY19 Budget required under the FOMB guidelines.	\$ 585.00	1.4	\$ 819.00
1/12/2018	Gabb, James	Call with C. Pizzo (Deloitte) to discuss status update of deliverable related to Special Revenue Fund with related laws to address FOMB data request from the first milestone for the FY19 Budget.	\$ 546.00	0.1	\$ 54.60
1/12/2018	Gabb, James	Call with J. Doyle, C. Pizzo (Deloitte) to discuss status of FY19 draft Fiscal Plan 2.0, schedule of \$1 billion emergency spending by OMB, the workplan for the week of January 15, 2018 to prepare for meetings with J. Aponte (OMB).	\$ 546.00	0.5	\$ 273.00
1/12/2018	Gabb, James	Reviewed available information included in the OMB budget system (Modulo Presupuesto) in preparation for obtaining FY19 Budget submissions by agency.	\$ 546.00	1.1	\$ 600.60
1/12/2018	Pizzo, Chris	Call with J. Gabb (Deloitte) to discuss status update of deliverable related to Special Revenue Fund and related laws in order to address EY data request.	\$ 546.00	0.1	\$ 54.60
1/12/2018	Pizzo, Chris	Call with B. Shupe (Deloitte) to discuss the next steps to prepare the deliverable related to Special Revenue Fund and related laws in order to address EY data request.	\$ 546.00	0.2	\$ 109.20
1/12/2018	Pizzo, Chris	Call with B. Shupe (Deloitte) to discuss required revisions to the deliverable related to Special Revenue Fund and related laws in order to address EY data request.	\$ 546.00	0.2	\$ 109.20
1/12/2018	Pizzo, Chris	Call with J. Doyle, J. Gabb (Deloitte) to discuss status of FY19 draft Fiscal Plan, schedule of \$1 billion emergency spending by OMB, and the workplan for the week of January 15, 2018.	\$ 546.00	0.5	\$ 273.00
1/12/2018	Pizzo, Chris	Analyze the revised draft of the FY19 Fiscal Plan model as provided by third party in order to prepare for the FY19 Budget and Fiscal Plan Due Diligence/Analysis.	\$ 546.00	1.4	\$ 764.40
1/12/2018	Shupe, Bryan	Call with C. Pizzo (Deloitte) to discuss the next steps to prepare the deliverable related to Special Revenue Fund and related laws in order to address EY data request.	\$ 507.00	0.2	\$ 101.40
1/12/2018	Shupe, Bryan	Call with C. Pizzo (Deloitte) to discuss required revisions to the deliverable related to Special Revenue Fund and related laws in order to address EY data request.	\$ 507.00	0.2	\$ 101.40
1/12/2018	Shupe, Bryan	Meeting with J. Gabb (Deloitte) to discuss outstanding items related to Transfer tracking and develop plan to improve reporting functionality as it relates to agency level transfers rolling up into the master Sabana A file.	\$ 507.00	0.4	\$ 202.80
1/12/2018	Shupe, Bryan	Prepare revisions to the deliverable related to Special Revenue Fund and related laws in order to address EY data request.	\$ 507.00	1.8	\$ 912.60
1/12/2018	Shupe, Bryan	Perform FY17 agency level reconciliation for Laws that related to the EY Special revenue fund request.	\$ 507.00	3.4	\$ 1,723.80
1/12/2018	Shupe, Bryan	Draft presentation summary of Special revenue fund which was updated for revisions C. Pizzo requested	\$ 507.00	0.6	\$ 304.20
1/12/2018	Shupe, Bryan	Draft email to C. Pizzo and J. Gabb (Deloitte) to update team on status of special revenue fund law tracking	\$ 507.00	0.6	\$ 304.20
1/12/2018	Valencia, Veronica	Meeting with J. Gabb (Deloitte) to discuss transfers work - current status/next steps for obtaining actual information of agency performance FY 17' in preparation for work on 18' budget.	\$ 429.00	0.7	\$ 300.30
1/15/2018	Gabb, James	Analyze reporting available in OMB budget management system (Modulo) to assess information submitted by agencies to-date for the purpose of understanding the nature of the submissions for the FY19 Budget to meet milestone requirements set forth by the FOMB under PROMESA requirements.	\$ 546.00	1.2	\$ 655.20

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Date	Professional	Description	Rate	Hours	Fees
1/15/2018	Gabb, James	Meeting with C. Pizzo, R. Pereira, V. Valencia (Deloitte) to discuss budget structure, scope parameters, details for analysis of FY19 Budget submissions by the agencies, for the purpose of meeting milestones under FY19 Budget PROMESA requirements.	\$ 546.00	0.9	\$ 491.40
1/15/2018	Pereira, Ravin	Meeting with J. Gabb, V. Valencia, C. Pizzo (Deloitte) to discuss budget structure, scope parameters, details for budget work scope for milestone completion.	\$ 507.00	0.9	\$ 456.30
1/15/2018	Pizzo, Chris	Analyze the draft of the Special Revenue Funds Detail by Agency by Fund to address data requests from EY.	\$ 546.00	1.1	\$ 600.60
1/15/2018	Pizzo, Chris	Analyze the Schedule of Exceptions to the Special Revenue Fund Detail by Agency by Fund to prepare questions for OMB to address EY data request.	\$ 546.00	0.4	\$ 218.40
1/15/2018	Pizzo, Chris	Call with B. Shupe (Deloitte) to review comments to the draft of the Special Revenue Funds Detail by Agency by Fund to address data request from EY.	\$ 546.00	0.6	\$ 327.60
1/15/2018	Pizzo, Chris	Meeting with J. Gabb, R. Pereira, V. Valencia (Deloitte) to discuss FY19 budget structure, scope parameters, details for FY19 budget work scope for milestone completion.	\$ 546.00	0.9	\$ 491.40
1/15/2018	Shupe, Bryan	Revise Special Fund file to compare Fund to associated Laws per EY request per Email from C. Pizzo (Deloitte).	\$ 507.00	1.8	\$ 912.60
1/15/2018	Shupe, Bryan	Prepare email to C. Pizzo (Deloitte) regarding list of 12 questions on Special Fund Excel file.	\$ 507.00	0.9	\$ 456.30
1/15/2018	Shupe, Bryan	Call with C. Pizzo to revised Special Fund file to compare Fund to associated Laws per EY request.	\$ 507.00	0.5	\$ 253.50
1/15/2018	Shupe, Bryan	Compile outstanding agency listing for FY19 Budget analysis.	\$ 507.00	1.7	\$ 861.90
1/15/2018	Shupe, Bryan	Draft Tableau file to sort Special Funding amounts by Agency by Fund	\$ 507.00	0.8	\$ 405.60
1/15/2018	Valencia, Veronica	Analyze transfer emails received from J. Aponte (OMB), identify transfer request status, amounts, dates to utilize in transfer log for agency performance measures.	\$ 429.00	1.9	\$ 815.10
1/15/2018	Valencia, Veronica	Input transfers identified in email analysis on 1/15/18 to transfer tracker to identify final balances for agencies to utilize in analysis of agency performance in preparation of budget FY 19'	\$ 429.00	1.6	\$ 686.40
1/15/2018	Valencia, Veronica	Analyze differences in beginning balances/ending balances of agency submitted transfer requests for follow-up with client to identify key issues and assess agency budgetary performance.	\$ 429.00	1.4	\$ 600.60
1/15/2018	Valencia, Veronica	Meeting with J. Gabb (Deloitte) to discuss transfers input in transfer tracker to discuss new items/edit for transfers/final numbers in preparation for FY 18 budget.	\$ 429.00	0.4	\$ 171.60
1/15/2018	Valencia, Veronica	Meeting with J. Gabb, R. Pereira, C. Pizzo (Deloitte) to discuss budget structure, scope parameters, details for budget work scope to understand requirements for planned budget analyses.	\$ 429.00	0.9	\$ 386.10
1/16/2018	Doyle, John	Review summary prepared by J. Gabb (Deloitte) reporting supplemental FY19 expenditure details submitted by agencies to-date for the purpose of understanding the nature of the submissions for the FY19 Budget to the related milestone requirements set forth by the FOMB for the FY19 budget year.	\$ 585.00	0.4	\$ 234.00
1/16/2018	Doyle, John	Call with J. Marrero (OMB) to discuss new FY19 budget diligence requests from EY to identify next steps in meeting compliance requirements.	\$ 585.00	0.3	\$ 175.50
1/16/2018	Doyle, John	Review FY19 budget related diligence questions submitted by EY related to schedules compiled by OMB for support of Milestone #1.	\$ 585.00	0.4	\$ 234.00
1/16/2018	Doyle, John	Meeting with C. Pizzo, J. Gabb (Deloitte) to create list of pending FY19 Budget diligence items needed from OMB for FY 19' budget analysis.	\$ 585.00	1.1	\$ 643.50
1/16/2018	Doyle, John	Review top 10 agency submissions to the OMB zero based budgeting support system (PBC) for the purpose of assessing compliance with OMB FY19 budget circular requirements as well as information necessary to meet FOMB milestones for the FY19 Budget.	\$ 585.00	1.5	\$ 877.50
1/16/2018	Gabb, James	Analyze agency submissions to the OMB zero based budgeting support system (PBC) for the purpose of assessing compliance with OMB circular requirements, as well as information necessary to meet FOMB milestones for the FY19 Budget.	\$ 546.00	2.1	\$ 1,146.60

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FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
1/16/2018	Gabb, James	Meeting with J. Doyle, J. Gabb (Deloitte) to create list of pending open items needed from OMB for submission to the FOMB under FY19 Budget PROMESA requirements.	\$ 546.00	1.1	\$ 600.60
1/16/2018	Gabb, James	Reviewed analysis of FOMB letters to the Governor regarding proposed Emergency Municipalities Assistance Act (with impact on Community Disaster Loan funding), for the purpose of understanding passed / proposed legislation on FY18 actual spending / FY19 Budget appropriations to meet the reporting milestones set forth by the FOMB under PROMESA.	\$ 546.00	1.4	\$ 764.40
1/16/2018	Pereira, Ravin	Reconcile the laws governing the Special Revenue Fund program with individual agencies, funds, to highlight funds with missing governing laws, to address questions raised by E&Y (PROMESA) Board	\$ 507.00	2.7	\$ 1,368.90
1/16/2018	Pereira, Ravin	Update the Special Revenue Fund FY2017 Fiscal Plan to include respective fund numbers per Agency, for OMB review, to address question raised by E&Y (PROMESA)	\$ 507.00	2.1	\$ 1,064.70
1/16/2018	Pereira, Ravin	Update the OMB's Consolidated tax law document, to include fund numbers associated with each tax law, to create a one-to-one reconciliation, to address question raised by E&Y (PROMESA)	\$ 507.00	2.8	\$ 1,419.60
1/16/2018	Pereira, Ravin	Update the OMB's Consolidated tax law document, to identify tax laws that were not included in the Special Revenue Fund fiscal plan for FY2017, to obtain an inventory of missing laws, to address question raised by E&Y (PROMESA)	\$ 507.00	2.2	\$ 1,115.40
1/16/2018	Pizzo, Chris	Prepare the draft of the Special Revenue Funds Detail by Agency by Fund to prepare questions for OMB.	\$ 546.00	1.8	\$ 982.80
1/16/2018	Pizzo, Chris	Prepare the Schedule of Exceptions to the Special Revenue Fund Detail by Agency by Fund to prepare questions for OMB.	\$ 546.00	0.3	\$ 163.80
1/16/2018	Pizzo, Chris	Meeting with J. Doyle, J. Gabb (Deloitte) to create list of pending open items needed from OMB for submission to the FOMB under FY19 Budget PROMESA requirements.	\$ 546.00	1.1	\$ 600.60
1/16/2018	Pizzo, Chris	Prepare analysis of FY17 Special Revenue Funds, by Fund, by Law in order to provide data requested to EY.	\$ 546.00	1.2	\$ 655.20
1/16/2018	Shupe, Bryan	Call with C. Pizzo (Deloitte) to walk through changes to the Special Funding Law presentation file for OMB review prior to sending to EY.	\$ 507.00	0.5	\$ 253.50
1/16/2018	Shupe, Bryan	Call with R. Pereira (Deloitte) to review Special Funds Law file and transition of the remaining open items.	\$ 507.00	0.4	\$ 202.80
1/16/2018	Shupe, Bryan	Prepare updated changes to the Special Funding File by converting tables Draft in tableau into a sharable excel format	\$ 507.00	2.4	\$ 1,216.80
1/16/2018	Valencia, Veronica	Update transfers tracker based on discussion with J. Gabb (Deloitte) on 1/15 to include additional columns for clearer identification of required information, update incorrect entry for transfer tracking required for preparation of FY'18 budget.	\$ 429.00	1.1	\$ 471.90
1/16/2018	Valencia, Veronica	Analyze letter to the Governor from FOMB "Emergency Municipalities Assistance Act - 01.10.2018" to identify potential impacts on budget process/limitations in preparation for FY19 budget analysis.	\$ 429.00	1.3	\$ 557.70
1/17/2018	Doyle, John	Meeting with C. Pizzo, J. Gabb (Deloitte) to discuss engagement scope, budget, hours, personnel responsibility.	\$ 585.00	0.4	\$ 234.00
1/17/2018	Doyle, John	Meeting with J. Marrero (OMB) to provide update on Milestone #1 requirements, discuss specific agencies budget reviews.	\$ 585.00	0.6	\$ 351.00
1/17/2018	Doyle, John	Meeting with C. Pizzo, J. Gabb (Deloitte), J. Roa Martinez (OMB), to discuss the status of FY17 Special Revenue Funds including related laws, access to Modulo, and remaining open items from EY data requests.	\$ 585.00	0.8	\$ 468.00
1/17/2018	Doyle, John	Review summary of FY18, FY19 budget data available across all agencies in OMB budget management system for the purpose of identifying missing/omitted information from the FY19 budget submissions, related to milestone requirements established by the Oversight Board, prepare to discuss with the J. Marrero (OMB Director).	\$ 585.00	1.2	\$ 702.00
1/17/2018	Doyle, John	Call with J. Aponte (OMB) to review completion of Milestone #1 diligence items delivery to the FOMB.	\$ 585.00	0.3	\$ 175.50

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Date	Professional	Description	Rate	Hours	Fees
1/17/2018	Doyle, John	Review payroll analysis developed by J. Gabb (Deloitte) for the agencies operating on the government's RUHM system for the purpose of developing a trend analysis framework to analyze payroll (salaries, benefits, other costs) to review budgeted headcount/payroll level changes from FY18 to FY19 budget submissions.	\$ 585.00	1.1	\$ 643.50
1/17/2018	Doyle, John	Meeting with J. Gabb, C. Pizzo, R. Pereira, B. Shupe, V. Valencia (Deloitte) to discuss preparation of the FY19 budget due diligence process, including documentation/relevant files needed from the agencies/OMB for the purpose of gathering the relevant support needed to analyze the FY19 Budget submissions by the agencies.	\$ 585.00	0.9	\$ 526.50
1/17/2018	Doyle, John	Meeting with J. Gabb, C. Pizzo (Deloitte) to discuss engagement scope, budget, hours, personnel responsibility for the purpose of assigning tasks to avoid duplication across the workstream.	\$ 585.00	0.4	\$ 234.00
1/17/2018	Doyle, John	Meeting with C. Pizzo, R. Pereira (Deloitte) to discuss classification / presentation of Special Revenue Funds for the purpose of addressing the FOMB's first milestone for the FY19 budget under PROMESA.	\$ 585.00	0.4	\$ 234.00
1/17/2018	Doyle, John	Meeting with J. Roa-Martinez (OMB), J. Gabb, C. Pizzo (Deloitte) to discuss the status of remaining open items pertaining to FY19 Budget milestone 1 requirements, including Special Revenue Funds for FY17, from the FOMB for the purpose of providing an update to FOMB advisor (EY).	\$ 585.00	0.8	\$ 468.00
1/17/2018	Gabb, James	Draft memo to summarize information available across agencies in OMB budget management system for the purpose of communicating available information to team members who will use that information in their analysis of agency submissions for the FY19 Budget under PROMESA requirements.	\$ 546.00	1.9	\$ 1,037.40
1/17/2018	Gabb, James	Prepare Budget Support File template for Department of Health program University Hospital for Adults reflecting the collection of disparate sources of information for the purpose of developing a supporting analysis of the FY19 Budget submission by the Department of Health to meet the FOMB requirements for the FY19 Budget.	\$ 546.00	2.2	\$ 1,201.20
1/17/2018	Gabb, James	Draft payroll analysis for Budget Support file of the Department of Health to analyze changes for requested payroll in the context of existing agency rosters/ Hacienda payroll (RHUM) information, for the purpose of developing a framework to analyze payroll (salaries, benefits, other costs) to meet FOMB milestone requirements / reporting templates for the FY19 Budget.	\$ 546.00	2.1	\$ 1,146.60
1/17/2018	Gabb, James	Meeting with J. Doyle, C. Pizzo, R. Pereira, B. Shupe, V. Valencia (Deloitte) to discuss preparation of the FY19 budget due diligence process, including documentation/relevant files needed from the agencies/OMB for the purpose of gathering the relevant support needed to analyze the FY19 Budget submissions by the agencies.	\$ 546.00	0.9	\$ 491.40
1/17/2018	Gabb, James	Meeting with J. Doyle, C. Pizzo (Deloitte) to discuss engagement scope, budget, hours, personnel responsibility for the purpose of assigning tasks to avoid duplication across the workstream.	\$ 546.00	0.4	\$ 218.40
1/17/2018	Gabb, James	Meeting with C. Pizzo, R. Pereira (Deloitte) to discuss classification/ presentation of Special Revenue Funds for the purpose of addressing the FOMB's first milestone for the FY19 budget under PROMESA.	\$ 546.00	0.7	\$ 382.20
1/17/2018	Gabb, James	Meeting with J. Roa-Martinez (OMB), J. Doyle, C. Pizzo (Deloitte) to discuss the status of remaining open items pertaining to FY19 Budget milestone 1 requirements, including Special Revenue Funds for FY17, from the FOMB for the purpose of providing an update to FOMB advisor (EY).	\$ 546.00	0.8	\$ 436.80
1/17/2018	Pereira, Ravin	Tabulate the Special Revenue Fund fiscal plan FY2017, to quantify budget allocations per agency per fund per tax law, for submission to E&Y (PROMESA)	\$ 507.00	2.7	\$ 1,368.90
1/17/2018	Pereira, Ravin	Update the Special Revenue Fund Report to include tax law related information for each agency, to understand fund allocations per agency per tax law.	\$ 507.00	2.9	\$ 1,470.30

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Date	Professional	Description	Rate	Hours	Fees
1/17/2018	Pereira, Ravin	Meeting with J. Doyle, J. Gabb, C. Pizzo, B. Shupe, V. Valencia (Deloitte) to discuss preparation of the FY19 budget due diligence process, including documentation/relevant files needed from the agencies/OMB.	\$ 507.00	0.9	\$ 456.30
1/17/2018	Pereira, Ravin	Update the Special Revenue Fund analysis, to update the individual law related information as well as exclude funds with '0' balances.	\$ 507.00	2.3	\$ 1,166.10
1/17/2018	Pizzo, Chris	Participate on all-hands Deloitte Puerto Rico team status update call, to enable sharing of information across workstreams.	\$ 546.00	0.5	\$ 273.00
1/17/2018	Pizzo, Chris	Meeting with J. Doyle, J. Gabb, R. Pereira, B. Shupe, V. Valencia (Deloitte) to discuss preparation of the FY19 budget due diligence process, including documentation/relevant files needed from the agencies/OMB.	\$ 546.00	0.9	\$ 491.40
1/17/2018	Pizzo, Chris	Prepare the draft analysis of the FY19 Special Revenue Funds with associated laws, including exceptions, in preparation for meeting with R. Maldonado, J. Roa Martinez (OMB) to discuss the open items on the report.	\$ 546.00	1.1	\$ 600.60
1/17/2018	Pizzo, Chris	Prepare the draft of the FY17 Special Revenue report by Agency by Fund to respond to EY data request.	\$ 546.00	0.3	\$ 163.80
1/17/2018	Pizzo, Chris	Prepare the draft of the FY17 Special Revenue report by Fund by Agency to respond to EY data request.	\$ 546.00	0.3	\$ 163.80
1/17/2018	Pizzo, Chris	Meeting with J. Doyle, J. Gabb (Deloitte) to discuss engagement scope, budget, hours, personnel responsibility.	\$ 546.00	0.4	\$ 218.40
1/17/2018	Pizzo, Chris	Meeting with J. Doyle, J. Gabb (Deloitte), J. Roa Martinez (OMB), to discuss the status of FY17 Special Revenue Funds including related laws, access to Modulo, remaining open items from EY data requests.	\$ 546.00	0.8	\$ 436.80
1/17/2018	Shupe, Bryan	Meeting with J. Doyle, J. Gabb, R. Pereira, C. Pizzo, V. Valencia (Deloitte) to discuss preparation of the FY19 budget due diligence process, including documentation/relevant files needed from the agencies/OMB.	\$ 507.00	0.9	\$ 456.30
1/17/2018	Shupe, Bryan	Analyze the transfer requests for the general fund by agency and by concept for initially listed transfers included in the Master Sabana A file in order to understand impact on overall budget as requested by OMB.	\$ 507.00	2.2	\$ 1,115.40
1/17/2018	Shupe, Bryan	Analyze transfer requests for the general fund by agency and by concept for additionally listed transfers received from V. Valencia (Deloitte) included in the Master Sabana A file in order to understand impact on overall budget as requested by OMB.	\$ 507.00	1.4	\$ 709.80
1/17/2018	Valencia, Veronica	Meeting with J. Doyle, J. Gabb, R. Pereira, B. Shupe, C. Pizzo (Deloitte) to discuss preparation of the FY'19 budget due diligence process, including documentation/relevant files needed from the agencies/OMB.	\$ 429.00	0.9	\$ 386.10
1/17/2018	Valencia, Veronica	Perform analysis on special revenue funds name/assignments for matching with laws to understand fund validity/ actual budget existence.	\$ 429.00	2.4	\$ 1,029.60
1/17/2018	Valencia, Veronica	Perform analysis on FY'18 OMB information system (PBC) items across Police Dept., Dept. of Health, Education Dept., Corrections Dept. to understand budget request status/submission compliance in preparation FY'19 budget.	\$ 429.00	2.6	\$ 1,115.40
1/17/2018	Valencia, Veronica	Update transfer tracker to update required for data extraction/analysis to include transfer information for the commonwealth election commission, Puerto rice police in required format for data analysis.	\$ 429.00	2.7	\$ 1,158.30
1/18/2018	Doyle, John	Call with J Gabb (Deloitte), B. Biggio, H Bramson (Conway) to discuss six open items on the General Fund Budget Baseline Expense analysis prepared by OMB for the purpose of checking calculations / adding disclosure to the Fiscal Plan 2.0 model used in the submission of the Fiscal Plan 2.0 submission to the FOMB.	\$ 585.00	0.6	\$ 351.00
1/18/2018	Doyle, John	Review updated transfer tracking worksheet covering all agencies at the account level for the purpose of understanding budget omissions in FY'18 process, impact to FY'19 Budget submissions.	\$ 585.00	1.4	\$ 819.00
1/18/2018	Doyle, John	Review FY'19 baseline budget questions from Conway, including researching answers to assist OMB in response to budget impact.	\$ 585.00	0.5	\$ 292.50
1/18/2018	Doyle, John	Review Special Revenue Fund analysis prepared by C. Pizzo (Deloitte) for submission to OMB to support related budget milestone requirement from the FOMB for FY'19.	\$ 585.00	0.7	\$ 409.50

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Date	Professional	Description	Rate	Hours	Fees
1/18/2018	Doyle, John	Review Department of Corrections transfer requests for the purpose of incorporating into FY'19 budget analysis, related budget to actual performance for FY'18.	\$ 585.00	0.3	\$ 175.50
1/18/2018	Doyle, John	Meeting with J. Aponte (OMB) to discuss retirement legislation (laws 70, 211) impact on FY'18 for the purpose of developing FY'19 budget values at agency level.	\$ 585.00	0.4	\$ 234.00
1/18/2018	Doyle, John	Call with J. Porepa, S. Panagiotakis (EY), R. Goderich (Hacienda), B. Gonzalez (AAFAF), J. Aponte (OMB), J. Gabb, C. Pizzo (Deloitte) to primarily discuss 1) status of unprocessed transactions for FY'18, 2) Department of Education budget to actual variances, 3) \$1 billion emergency fund for the purpose of updating the FOMB advisor (EY) on collective actions taken / to be taken by the Government of Puerto Rico to improve financial reporting to the FOMB along with its advisors.	\$ 585.00	1.2	\$ 702.00
1/18/2018	Doyle, John	Call with J. Gabb(Deloitte), J. Porepa, S. Panagiotakis (EY) to provide an update to the FOMB advisor (EY) on the status of open items pertaining to FY'19 Budget milestone 1 requirements from the FOMB.	\$ 585.00	0.7	\$ 409.50
1/18/2018	Gabb, James	Call with B. Biggio, H. Bramson (Conway) to discuss six open items on the General Fund Budget Baseline Expense analysis prepared by OMB for the purpose of confirming calculations / adding disclosure to the Fiscal Plan 2.0 model used in the submission of the Fiscal Plan 2.0 submission to the FOMB.	\$ 546.00	0.6	\$ 327.60
1/18/2018	Gabb, James	Analyze status of FY'19 Budget submissions by the Department of Education for the purpose of understanding the nature of information submitted along with the budget requests to OMB for the purpose of reviewing agency FY'19 Budget submissions with supporting detail to meet FOMB milestone requirements.	\$ 546.00	2.5	\$ 1,365.00
1/18/2018	Gabb, James	Reviewed Update analysis of transfers, reflecting the automatic flow-through from detailed transfer requests to a tracking worksheet covering agencies at the account level for the purpose of maintaining a post-transfer view of agency budgets for FY'18 in preparation of the analysis of FY'19 Budget submissions by the agencies to meet PROMESA milestone reporting requirements.	\$ 546.00	2.3	\$ 1,255.80
1/18/2018	Gabb, James	Discussion with B. Shupe (Deloitte) regarding process used to prepare Update transfer tracking schedule for the purpose of understanding revised FY'18 budgets in preparation of the analysis of FY'19 Budget submissions by the agencies.	\$ 546.00	0.7	\$ 382.20
1/18/2018	Gabb, James	Call with J. Porepa, S. Panagiotakis (EY), R. Goderich (Hacienda), B. Gonzalez (AAFAF), J. Aponte (OMB), J. Doyle, C. Pizzo (Deloitte) to primarily discuss 1) status of unprocessed transactions for FY'18, 2) Department of Education budget to actual variances, 3) \$1 billion emergency fund for the purpose of updating the FOMB advisor (EY) on collective actions taken / to be taken by the Government of Puerto Rico to improve financial reporting to the FOMB along with its advisors.	\$ 546.00	1.2	\$ 655.20
1/18/2018	Gabb, James	Call with J. Porepa, S. Panagiotakis (EY) to provide an update to the FOMB advisor (EY) on the status of open items pertaining to FY'19 Budget milestone 1 requirements from the FOMB.	\$ 546.00	0.7	\$ 382.20
1/18/2018	Pereira, Ravin	Meeting with C. Pizzo (Deloitte), Jose. M. Roa (OMB), to discuss the Special Revenue Fund breakdown exception report, to highlight discrepancies identified between the Special Revenue Fund file, the PBC website, to address the questions raised by E&Y (PROMESA).	\$ 507.00	0.5	\$ 253.50
1/18/2018	Pereira, Ravin	Update the Special Revenue Fund detailed report for FY2018, based on the updated fund breakdown report from OMB, to identify laws per agency per fund, to address the question raised by E&Y (PROMESA).	\$ 507.00	2.5	\$ 1,267.50
1/18/2018	Pereira, Ravin	Update the Special Revenue Fund Detailed report for FY2017, to segregate the data per agency per fund as well as per tax law, to address the question raised by E&Y (PROMESA).	\$ 507.00	1.2	\$ 608.40
1/18/2018	Pizzo, Chris	Meeting with J. Aponte, J. Roa-Martinez, O. Lopez, J. Ortiz, (OMB), R. Pereira (Deloitte) to discuss FY'18 Special Revenue Funds including related Laws to reply to request for data from EY.	\$ 546.00	1.0	\$ 546.00

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Date	Professional	Description	Rate	Hours	Fees
1/18/2018	Pizzo, Chris	Call with J. Doyle, J. Gabb (Deloitte), R. Goderich (Hacienda), J. Aponte (OMB), J. Porepa, S. Panagiotakis (EY), A. Mendez (AAFAF), S. Rodriguez (FOMB), to discuss the status / timing of deliverables requested under the first FY'19 Budget milestone established by FOMB.	\$ 546.00	1.2	\$ 655.20
1/18/2018	Pizzo, Chris	Cross reference the listing of Special Revenue Fund Laws to the excel file of Special Revenue Funds by Agency by Fund to respond to data request from EY.	\$ 546.00	0.4	\$ 218.40
1/18/2018	Pizzo, Chris	Meeting with J. Doyle, J. Gabb (Deloitte) to discuss access to OMB systems including Modulo, BVA, PBC to continue planning process.	\$ 546.00	0.6	\$ 327.60
1/18/2018	Shupe, Bryan	Analyze summary Concepts were mapped to the Master Sabana A file in so that net transfer impact could be assessed.	\$ 507.00	2.4	\$ 1,216.80
1/18/2018	Shupe, Bryan	Prepare changes to Sabana A transfer file based on initial feedback from J. Gabb (Deloitte) including the addition of 2 agencies which had not been originally listed.	\$ 507.00	0.9	\$ 456.30
1/18/2018	Shupe, Bryan	Update formatting changes and model mechanics to increase efficiency of future transfer reviews.	\$ 507.00	0.5	\$ 253.50
1/18/2018	Valencia, Veronica	Meeting with J. Gabb, R. Pereira, J. Doyle (Deloitte) to discuss current status on transfer work, PBC/other systems ownership, meetings to align goals/milestones for following week.	\$ 429.00	1.0	\$ 429.00
1/18/2018	Valencia, Veronica	Perform analysis on reappointment letters as received from S. Rodriguez (Financial Oversight) to compare to current transfers recorded/identify differences from requested amounts/approved amounts for budget true-up analysis.	\$ 429.00	2.8	\$ 1,201.20
1/18/2018	Valencia, Veronica	Update FY'18 PBC items analysis for Hacienda to understand budget request status/submission compliance in preparation FY'19 budget.	\$ 429.00	1.1	\$ 471.90
1/18/2018	Valencia, Veronica	Discussion with C. Kennedy (Deloitte) regarding contract extract from controller's office to understand how to extract data with required information in preparation for contract analysis.	\$ 429.00	0.6	\$ 257.40
1/19/2018	Doyle, John	Review status of open EY requests from FOMB under the first milestone of FY19 Budget reporting, to assess outstanding diligence information in preparation of discussion with J. Aponte (OMB).	\$ 585.00	0.4	\$ 234.00
1/19/2018	Doyle, John	Call with J. York, H. Bramson (Conway), J. Gabb (Deloitte) to discuss the status of OMB / AAFAF responses to six open items on the General Fund Budget Baseline Expense analysis prepared by OMB.	\$ 585.00	0.5	\$ 292.50
1/19/2018	Doyle, John	Analyze status of FY'19 Budget submissions by the agencies for the purpose of understanding which agencies submitted budget requests to OMB by the internal deadline.	\$ 585.00	1.1	\$ 643.50
1/19/2018	Gabb, James	Analyze status of open FOMB advisor (EY) requests from OMB under the first milestone of FY'19 Budget reporting, including Update agency contact information, list of funds with related agencies / laws / amounts.	\$ 546.00	0.6	\$ 327.60
1/19/2018	Gabb, James	Call with J. York, H. Bramson (Conway), J. Doyle (Deloitte) to discuss the status of OMB / AAFAF responses to six open items on the General Fund Budget Baseline Expense analysis prepared by OMB.	\$ 546.00	0.4	\$ 218.40
1/19/2018	Gabb, James	Analyze status of FY'19 Budget submissions by the agencies for the purpose of understanding which agencies submitted budget requests to OMB.	\$ 546.00	1.3	\$ 709.80
1/19/2018	Valencia, Veronica	Update transfer tracker to update required for data extraction/analysis to include transfer information for dept. of correction/ update FOMB approval status based.	\$ 429.00	2.4	\$ 1,029.60
1/22/2018	Doyle, John	Review updated schedule of funds compiled to complete Milestone #1 for the FOMB.	\$ 585.00	1.1	\$ 643.50
1/22/2018	Doyle, John	Review summary of fund accounts by agency frozen at the end of FY'17 to understand impact on FY'18 actual reporting, responsive to inquiry from EY.	\$ 585.00	0.4	\$ 234.00
1/22/2018	Doyle, John	Review retirement analysis (Law 70) related to documents provided by OMB to respond to inquiry from Conway relating to baseline FY'18 expenditures to be used to develop FY'19 budget estimates in the Fiscal Plan 2.0.	\$ 585.00	0.4	\$ 234.00

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Date	Professional	Description	Rate	Hours	Fees
1/22/2018	Doyle, John	Review proposed budget template developed by OGP to analyze changes between FY'18, FY'19 budget submissions for purpose of advising changes to support FY'19 budget review.	\$ 585.00	0.6	\$ 351.00
1/22/2018	Doyle, John	Developed list of open FY'18, FY'19 budget diligence items requested by EY in preparation for meeting with J. Aponte (OMB).	\$ 585.00	0.6	\$ 351.00
1/22/2018	Doyle, John	Review Department of Corrections budget transfer related documents provided by EY to incorporate budget appropriation requests into FY'19 budget analysis.	\$ 585.00	0.7	\$ 409.50
1/22/2018	Doyle, John	Call with J. Aponte (OMB) to discuss open FY'19 budget diligence items requested by EY.	\$ 585.00	0.4	\$ 234.00
1/22/2018	Gabb, James	Analyze Update schedule of all funds, by comparing to Conway schedule of funds to identify differences / classify funds to complete Milestone #1 for the FOMB.	\$ 546.00	2.6	\$ 1,419.60
1/22/2018	Pizzo, Chris	Prepare email to J. Roa-Martinez (OMB) summarizing our discussion on 1/19/18 regarding next steps related to the Special Revenue Funds including applicable laws.	\$ 546.00	0.1	\$ 54.60
1/22/2018	Shupe, Bryan	Update Preliminary Draft Agency Inventory Listing for Entities seen in AAFAF listing but not included in Previous budgets or Fiscal Plans to maintain master agency listing for budget review process.	\$ 507.00	1.2	\$ 608.40
1/22/2018	Valencia, Veronica	Meeting with J. Doyle, J. Gabb (Deloitte) to discuss transfer request for department of corrections to understand movement between accounts/consider for inclusion in transfer tracker to be utilized in budget analysis.	\$ 429.00	0.4	\$ 171.60
1/23/2018	Doyle, John	Review FY18 budget baseline variance analysis used to develop FY19 estimates for the fiscal plan provided by OMB.	\$ 585.00	0.5	\$ 292.50
1/23/2018	Doyle, John	Review FY'18 budget variance analysis developed by OMB related the Police agency prior to submitting to Conway in support of FY'19 estimates for the fiscal plan.	\$ 585.00	0.4	\$ 234.00
1/23/2018	Doyle, John	Meeting with J. Parepa, S. Panagiotakis (EY), A. Mendez (AAFAF), R. Guerra (Hacienda) to discuss FY18 budget to actual spending, related issues for Department of Familia.	\$ 585.00	0.9	\$ 526.50
1/23/2018	Doyle, John	Call with J. Aponte (OMB) to discuss issues raised at Department of Familia budget versus actual meeting.	\$ 585.00	0.3	\$ 175.50
1/23/2018	Doyle, John	Meeting with J. Aponte (OMB) to discuss potential tools to collect contract details for FY'19 agency budget submissions to assist in FY'19 budget analysis.	\$ 585.00	0.6	\$ 351.00
1/23/2018	Doyle, John	Meeting with J. Vasquez, J. Gabb (Deloitte) to discuss update of meeting with AAFAF/OMB, remaining agencies to be entered in Modulo, agencies that submitted contract template, agencies that submitted payroll templates.	\$ 585.00	0.9	\$ 526.50
1/23/2018	Doyle, John	Review summary draft of FY'19 Budget to Fiscal Plan reconciliation for Direct Operating Expenses prepared by C Pizzo (Deloitte), for the purpose of identifying differences between the current submitted FY'19 Budget and the Fiscal Plan.	\$ 585.00	1.1	\$ 643.50
1/23/2018	Doyle, John	Review reconciliation prepared by C. Pizzo (Deloitte) related to the FY'18 special revenue funds to previous schedules provided to EY to identify variances, make revisions to information being presented for the special revenue funds FY'19 included in the Fiscal Plan.	\$ 585.00	1.3	\$ 760.50
1/23/2018	Doyle, John	Analyze one page executive summary prepared by OMB related to FY'19 agency budget submissions for the purpose of providing comments to J. Marrero (OMB).	\$ 585.00	0.6	\$ 351.00
1/23/2018	Gabb, James	Meeting with C. Pizzo, J. Vazquez (Deloitte), J. Roa-Martinez (OMB) to discuss the status of inventory listing of agencies, special revenue funds including related laws, inactive/active funds, agencies that submitted FY'19 budgets in Modulo.	\$ 546.00	1.1	\$ 600.60
1/23/2018	Gabb, James	Meeting with J. Doyle, J. Vazquez, C. Pizzo (Deloitte) to discuss update of meeting with AAFAF/OMB, remaining agencies to be entered in Modulo, agencies that submitted contract template, agencies that submitted payroll templates.	\$ 546.00	0.9	\$ 491.40

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FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
1/23/2018	Gabb, James	Prepare preliminary draft of FY'19 Budget to Fiscal Plan reconciliation for Direct Operating Expenses for the purpose of identifying key differences between the FY'19 Budget and the Fiscal Plan.	\$ 546.00	2.4	\$ 1,310.40
1/23/2018	Gabb, James	Analyze reconciliation of special revenue funds to schedule prepared by Conway to understand the FY'19 presentation of special revenue funds in the Fiscal Plan.	\$ 546.00	2.1	\$ 1,146.60
1/23/2018	Gabb, James	Prepare preliminary draft of FY'19 Budget to Fiscal Plan reconciliation for Direct Payroll Expenses for the purpose of identifying differences between the FY'19 Budget and the Fiscal Plan.	\$ 546.00	1.8	\$ 982.80
1/23/2018	Gabb, James	Analyze executive summary prepared by OMB related to FY'19 agency budget submissions for the purpose of providing comments to J. Aponte (OMB).	\$ 546.00	0.9	\$ 491.40
1/23/2018	Pereira, Ravin	Update the Special Revenue Fund analysis to include FY2018 budgetary information per agency per fund, to understand the distribution of funds per agency, to provide feedback to questions raised by E&Y (PROMESA Board).	\$ 507.00	2.8	\$ 1,419.60
1/23/2018	Pereira, Ravin	Update the Special Revenue Fund analysis to include individual tax law per fund, per agency to understand the impact of each tax law on fund distribution, to address questions raised by E&Y.	\$ 507.00	2.9	\$ 1,470.30
1/23/2018	Pereira, Ravin	Reconcile the Special Revenue Fund analysis with the Anejo Detalle Consolidado document to eliminate agencies with zero budget for FY2018, to address questions raised by E&Y related to FY2018 budget.	\$ 507.00	2.7	\$ 1,368.90
1/23/2018	Pereira, Ravin	Update the individual law information, per fund, imported from the Anejo Detalle Consolidado document, to identify laws, law origination dates related to each fund, to respond to questions raised by E&Y.	\$ 507.00	2.2	\$ 1,115.40
1/23/2018	Pizzo, Chris	Participate in bi-weekly all-hands Deloitte Puerto Rico team status update call, to enable sharing of information across workstreams.	\$ 546.00	0.5	\$ 273.00
1/23/2018	Pizzo, Chris	Meeting with J. Gabb, J. Vasquez (Deloitte), J. Roa-Martinez (OMB) to discuss the status of inventory listing of agencies, special revenue funds including related laws, inactive/active funds, agencies that submitted FY'19 budgets in OMB budget system (Modulo).	\$ 546.00	1.1	\$ 600.60
1/23/2018	Pizzo, Chris	Meeting with J. Doyle, J. Vasquez, J. Gabb (Deloitte) to discuss update of meeting with AFFAF/OMB, remaining agencies to be entered in Modulo, agencies that submitted contract template, agencies that submitted payroll templates.	\$ 546.00	0.9	\$ 491.40
1/23/2018	Pizzo, Chris	Provide recommendations to OMB on the one page executive summary Prepare by OMB related to FY'19 agency budget submissions.	\$ 546.00	0.3	\$ 163.80
1/23/2018	Pizzo, Chris	Analyze reconciliation of Special Revenue Funds to schedule Prepare by Conway MacKenzie to understand the FY'19 presentation of Special Revenue Funds in the Fiscal Plan.	\$ 546.00	0.3	\$ 163.80
1/23/2018	Pizzo, Chris	Analyze the schedule of FY'18 Special Revenue Funds including applicable laws to respond to data request by EY.	\$ 546.00	0.8	\$ 436.80
1/23/2018	Shupe, Bryan	Analyze agency solicitation requests from OMB budget system (Modulo) to populate schedule to identify the agencies which have not yet filed budget solicitation requests to the OMB.	\$ 507.00	2.8	\$ 1,419.60
1/23/2018	Shupe, Bryan	Cross-reference file received from J. Roa at OMB against Deloitte extracted file in order to check outstanding agency solicitations which are required for 100% completion.	\$ 507.00	1.5	\$ 760.50
1/23/2018	Shupe, Bryan	Review of Program level budgeted expenses for agency 071 - Department of Health to generate questions for OMB for budget submission.	\$ 507.00	2.2	\$ 1,115.40
1/23/2018	Shupe, Bryan	Develop tableau model for the updated Sabana A file for the purposes of reviewing Agency concept level program spending to generate questions to OMB for review.	\$ 507.00	1.9	\$ 963.30
1/23/2018	Valencia, Veronica	Analyze "Manual de Usuarios de las Agencias para la Formulación y Administración Presupuestaria," Manual de use de pantallas" to understand use/capabilities of "Modulo System" for use in budget analysis of '18/planning FY'19.	\$ 429.00	1.4	\$ 600.60

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FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
1/23/2018	Valencia, Veronica	Draft detail listing of OMB managers meeting 1/29-1/31 (agencies to be discussed by manager) to identify/prepare pre analysis of specific agencies to be discussed in planned meetings with OMB agency managers.	\$ 429.00	0.9	\$ 386.10
1/23/2018	Valencia, Veronica	Draft master payroll roster per December transactions history utilizing base zero data base required for FY'18 payroll spend analysis (60 of 62 agencies)	\$ 429.00	3.1	\$ 1,329.90
1/23/2018	Vazquez-Rivera, Jose	Meeting with J. Gabb (Deloitte), J. Roa-Martinez (OMB) to discuss the status of inventory listing of agencies, special revenue funds including related laws, inactive/active funds, agencies that submitted FY'19 budgets in OMB budget system (Modulo).	\$ 585.00	1.1	\$ 643.50
1/23/2018	Vazquez-Rivera, Jose	Meeting with J. Doyle, J. Gabb (Deloitte) to discuss update of meeting with AAFAF/OMB, remaining agencies to be entered in Modulo, agencies that submitted contract template, agencies that submitted payroll templates.	\$ 585.00	0.9	\$ 526.50
1/24/2018	Doyle, John	Meeting with C. Pizzo, J. Gabb (Deloitte) to discuss Title III professional fees, PREPA/PRASA CDL loans, police department payroll budget in preparation for FY'19 budget analysis.	\$ 585.00	0.8	\$ 468.00
1/24/2018	Doyle, John	Meeting with J. Gabb, B. Shupe, R. Pereira, V. Valencia (Deloitte) to discuss the due diligence process including supporting files/questions to undertake on the FY19 budget.	\$ 585.00	0.8	\$ 468.00
1/24/2018	Doyle, John	Meeting with J. Marrero (OMB) to discuss results of budget versus actual meetings with AAFAF, baseline expenditures information for selected agencies, other open FY19 budget concerns.	\$ 585.00	0.9	\$ 526.50
1/24/2018	Doyle, John	Review variance explanations drafted by J. Aponte (OMB) in response to January reports, provide suggested edits in preparation of meeting with AAFAF and Conway.	\$ 585.00	0.4	\$ 234.00
1/24/2018	Doyle, John	Meeting with A. Mendez (AAFAF), B. Biggio (Conway), J. Aponte to review and draft responses to EY questions regarding budget to actual spending for January reporting package.	\$ 585.00	1.3	\$ 760.50
1/24/2018	Doyle, John	Meeting with J. Porepa, S. Panagiotakis (EY), A. Mendez (AAFAF), R. Guerra (Hacienda) to discuss FY18 budget to actual spending, for the purpose of resolving issues identified for the Department of Corrections.	\$ 585.00	1.2	\$ 702.00
1/24/2018	Doyle, John	Meeting with J. Porepa, S. Panagiotakis (EY), A. Mendez (AAFAF), R. Guerra (Hacienda), J. Aponte (OMB) to discuss FY18 budget to actual spending, for the purpose of resolving issues identified for the Police of Puerto Rico.	\$ 585.00	1.1	\$ 643.50
1/24/2018	Doyle, John	Analyze agency submissions of the FY19 contract templates into OMB management systems in preparation of FY19 budget due diligence and for the purpose of preparing for a discussion with J. Marrero (OMB).	\$ 585.00	1.5	\$ 877.50
1/24/2018	Gabb, James	Meeting with C. Pizzo (Deloitte) to discuss work plan for due diligence by agency for the FY19 OMB Budget.	\$ 546.00	0.4	\$ 218.40
1/24/2018	Gabb, James	Meeting with J. Doyle, C. Pizzo (Deloitte) to discuss items related to the FY19 budget including Title III professional fees, PREPA/PRASA CDL loans, police department payroll budget.	\$ 546.00	0.8	\$ 436.80
1/24/2018	Gabb, James	Meeting with C. Pizzo (Deloitte) to consider the selection of the eight agencies on which to perform substantive due diligence.	\$ 546.00	0.4	\$ 218.40
1/24/2018	Gabb, James	Meeting with C. Pizzo, B. Shupe, R. Pereira, V. Valencia (Deloitte) to discuss the due diligence process including supporting files/questions to undertake on the FY19 budget.	\$ 546.00	0.8	\$ 436.80
1/24/2018	Gabb, James	Prepare Update Budget Support File template for use by R. Pereira and B. Shupe in their analysis of FY19 agency budget submissions.	\$ 546.00	2.1	\$ 1,146.60
1/24/2018	Gabb, James	Analyze Department of Health Budget Support File as prepared by Bryan Shupe to develop questions on the FY19 Budget for the OMB manager.	\$ 546.00	2.6	\$ 1,419.60
1/24/2018	Gabb, James	Analyze 18 agency submissions of contract details for the purpose of preparing FY19 budget analyses by agency in response to anticipated FOMB questions on the FY19 budget.	\$ 546.00	1.7	\$ 928.20
1/24/2018	Pereira, Ravin	Update the Special Revenue Fund document to include the fund names for each agency for each tax law, to enable a breakout of the Special Revenue Fund budget by Fund names, to answer questions raised by E&Y.	\$ 507.00	2.6	\$ 1,318.20

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FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
1/24/2018	Pereira, Ravin	Analyze the SABANA data for the FY2018 budget for the Department of Correction, to highlight budget anomalies by comparing the FY2018 budget to FY2017/2016, to raise questions for OMB with regard to agency level due diligence.	\$ 507.00	2.5	\$ 1,267.50
1/24/2018	Pereira, Ravin	Meeting with J. Gabb, B. Shupe, C. Pizzo, V. Valencia (Deloitte) to discuss the FY2018 budget due diligence process, to obtain support from respective agencies for high dollar value budget items within the FY2018 budget.	\$ 507.00	0.8	\$ 405.60
1/24/2018	Pereira, Ravin	Analyze the SABANA data for the Department of Correction FY2018 budget, based on Programs, Concepts, Objects, to compare budget details for the FY2019/FY2018 & FY2017, to raise questions for OMB managers for the agency due diligence.	\$ 507.00	4.7	\$ 2,382.90
1/24/2018	Pereira, Ravin	Meeting with C. Pizzo (Deloitte) to discuss the FY19 Sabana file including work plan for due diligence on the Department of Corrections, to obtain support from OMB Managers.	\$ 507.00	0.6	\$ 304.20
1/24/2018	Pizzo, Chris	Update the schedule of FY18 Special Revenue funds including applicable laws to respond to data request by EY.	\$ 546.00	1.1	\$ 600.60
1/24/2018	Pizzo, Chris	Meeting with J. Gabb (Deloitte) to discuss work plan for due diligence by agency for the FY19 OMB Budget.	\$ 546.00	0.4	\$ 218.40
1/24/2018	Pizzo, Chris	Analyze FY19 OMB contract templates, as submitted by the agencies to OMB managers for the purposes of preparing FY19 budget due diligence.	\$ 546.00	0.4	\$ 218.40
1/24/2018	Pizzo, Chris	Analyze the list of agencies that have not submitted the FY19 budget in OMB Budget system (Modulo).	\$ 546.00	0.2	\$ 109.20
1/24/2018	Pizzo, Chris	Analyze the schedule of early-retirement costs related to Law 70 to prepare for FY19 budget due diligence.	\$ 546.00	0.4	\$ 218.40
1/24/2018	Pizzo, Chris	Meeting with J. Doyle, J. Gabb (Deloitte) to discuss items related to the FY19 budget including Title III professional fees, PREPA/PRASA CDL loans, police department payroll budget.	\$ 546.00	0.8	\$ 436.80
1/24/2018	Pizzo, Chris	Meeting with J. Gabb (Deloitte) to identify the eight agencies on which to perform substantive due diligence.	\$ 546.00	0.4	\$ 218.40
1/24/2018	Pizzo, Chris	Meeting with J. Doyle, J. Gabb, B. Shupe, R. Pereira, V. Valencia (Deloitte) to discuss the due diligence process including supporting files/questions to undertake on the FY19 budget.	\$ 546.00	0.8	\$ 436.80
1/24/2018	Pizzo, Chris	Meeting with R. Pereira (Deloitte) to discuss the FY19 Sabana file including work plan for due diligence on the Department of Corrections.	\$ 546.00	0.6	\$ 327.60
1/24/2018	Shupe, Bryan	Develop Tableau model for the updated Office of Management and Budget detailed budget file (SABANA) file for the purposes of reviewing Department of Health concept level program spending to generate questions to Office of Management and Budget for review prior to budget approval.	\$ 507.00	1.2	\$ 608.40
1/24/2018	Shupe, Bryan	Meeting with J. Gabb, C. Pizzo, R. Pereira, V. Valencia (Deloitte) to discuss the due diligence process including supporting files/questions to undertake on the FY19 budget.	\$ 507.00	0.8	\$ 405.60
1/24/2018	Shupe, Bryan	Analyze FY16, FY17, FY18 to FY19 Solicitations for Department of Health in order to compare the program level spending to generate questions as part of the budget due diligence for Office of Management and Budget.	\$ 507.00	2.6	\$ 1,318.20
1/24/2018	Shupe, Bryan	Analyze FY16, FY17, FY18 to FY19 Solicitations for Department of Health in order to compare the Concept level spending to generate questions as part of the budget due diligence for Office of Management and Budget.	\$ 507.00	2.2	\$ 1,115.40
1/24/2018	Shupe, Bryan	Analyze FY16, FY17, FY18 to FY19 Solicitations for Department of Health in order to compare the Concept level spending by individual Program to generate understand benchmarking used to compare across program to prepare questions as part of the budget due diligence for Office of Management and Budget.	\$ 507.00	2.7	\$ 1,368.90
1/24/2018	Valencia, Veronica	Update master payroll listing to include agency number identification for each line item.	\$ 429.00	1.2	\$ 514.80
1/24/2018	Valencia, Veronica	Analyzed download of Police Department to include in master payroll roster required for payroll analysis in relation to budget analysis.	\$ 429.00	0.9	\$ 386.10

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FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
1/24/2018	Valencia, Veronica	Prepare analysis of expected payroll spend at Police Department versus actual spend using data from budget to actual module for budget analysis.	\$ 429.00	1.4	\$ 600.60
1/24/2018	Valencia, Veronica	Prepare analysis of expected "Other" spend at Police Department versus, show against actual spend using data from budget to actual module for budget analysis.	\$ 429.00	1.3	\$ 557.70
1/24/2018	Valencia, Veronica	Meeting with J. Gabb, B. Shupe, R. Pereira, C. Pizzo (Deloitte) to discuss the due diligence process including supporting files/questions to undertake on the FY19 budget.	\$ 429.00	0.8	\$ 343.20
1/24/2018	Vazquez-Rivera, Jose	Meeting with J. Marrero, J. Aponte (OMB), J. Doyle (Deloitte) to discuss outstanding items requested by EY, BDO work on headcount, Deloitte scope of services.	\$ 585.00	1.1	\$ 643.50
1/24/2018	Vazquez-Rivera, Jose	Call with R. Guerra (Hacienda) to request a report showing a list of special revenue funds in response to a request from EY.	\$ 585.00	0.3	\$ 175.50
1/25/2018	Doyle, John	Meeting with J. Gabb, J. Vazquez, C. Pizzo (Deloitte) to discuss update of meeting with OMB related to schedules A through E in OMB's information reporting system (Presupuesto Base Cero) to support FY19 budget entries in OMB's budget system (Modulo), update from Hacienda related to active / inactive funds, FY19 transfers, budget versus actual analysis.	\$ 585.00	0.7	\$ 409.50
1/25/2018	Doyle, John	Call with J. Aponte (OMB) to discuss budget versus actual reporting in preparation for scheduled meeting with EY, AAFAF.	\$ 585.00	0.3	\$ 175.50
1/25/2018	Doyle, John	Meeting with J. Porepa, S. Panagiotakis (EY), A. Mendez (AAFAF), R. Guerra (Hacienda), J. Aponte (OMB) to review status of milestone #1 and #2 requirements, suggested reporting templates for FY19 reporting, and related administrative matters.	\$ 585.00	2.5	\$ 1,462.50
1/25/2018	Doyle, John	Meeting with C. Pizzo, V. Valencia (Deloitte) regarding FY18 Police Department budget to actual payroll spending including trend for remaining of FY18.	\$ 585.00	0.3	\$ 175.50
1/25/2018	Doyle, John	Review top-down analysis of consolidated FY19 Budget by agency by identifying significant budget variances to FY18 to include in budget analysis.	\$ 585.00	1.5	\$ 877.50
1/25/2018	Doyle, John	Review updated analysis of FY18 budget reapportionments by agency to support analysis developed for review of FY19 Budgets.	\$ 585.00	1.3	\$ 760.50
1/25/2018	Gabb, James	Meeting with J. Doyle, J. Vazquez, C. Pizzo (Deloitte) to discuss update of meeting with OMB related to schedules A through E in OMB Budget information system (Presupuesto Base Cero) to support FY19 budget entries in Modulo, update from Hacienda related to active / inactive funds, FY19 transfers, budget vs. actual analysis.	\$ 546.00	0.7	\$ 382.20
1/25/2018	Gabb, James	Meeting with C. Pizzo, B. Shupe (Deloitte) regarding FY19 budget for the Department of Health including related due diligence questions.	\$ 546.00	1.1	\$ 600.60
1/25/2018	Gabb, James	Meeting with C. Pizzo, V. Valencia (Deloitte) regarding FY18 Police Department budget to actual payroll spending including trend for remaining of FY18.	\$ 546.00	0.3	\$ 163.80
1/25/2018	Gabb, James	Prepare top-down analysis of consolidated FY19 Budget by agency for the purpose of identifying significant budget variances to FY18.	\$ 546.00	2.3	\$ 1,255.80
1/25/2018	Gabb, James	Prepare top-down analysis of FY19 Budget by agency by concept for the purpose of identifying significant budget variances to FY18.	\$ 546.00	2.4	\$ 1,310.40
1/25/2018	Gabb, James	Review Update analysis of FY18 budget reapportionments to prepare for analysis of FY19 Budget by agency inclusive of such transfer requests, as approved by the FOMB.	\$ 546.00	1.3	\$ 709.80
1/25/2018	Pereira, Ravin	Update the SABANA data for the Department of Correction budget, to include questions related to changes in year-over-year budget items, for the Administration of Penal Institution Services program.	\$ 507.00	2.5	\$ 1,267.50
1/25/2018	Pereira, Ravin	Update the SABANA data for the Department of Correction budget, to include questions related to changes in year-over-year budget for the Direction, General Administration program, especially for payroll, equipment purchase, insurance etc.	\$ 507.00	2.2	\$ 1,115.40

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Date	Professional	Description	Rate	Hours	Fees
1/25/2018	Pereira, Ravin	Update the SABANA date for the Department of Correction budget, to include questions related to changes in year-over-year budget for the Administration of Bayamon Complex program, especially for payroll, equipment purchase, insurance etc.	\$ 507.00	1.8	\$ 912.60
1/25/2018	Pizzo, Chris	Meeting with J. Doyle, J. Vasquez, J. Gabb (Deloitte) to discuss update of meeting with OMB related to schedules A through E in OMB information system (PBC) to support FY19 budget entries in Modulo, update from Hacienda related to active / inactive funds, FY19 transfers, BVA analysis.	\$ 546.00	0.7	\$ 382.20
1/25/2018	Pizzo, Chris	Analyze the updated draft of FY19 Fiscal Plan for the purpose of identifying key issues for the Fiscal Plan to Budget reconciliation.	\$ 546.00	3.5	\$ 1,911.00
1/25/2018	Pizzo, Chris	Meeting with J. Gabb, B. Shupe (Deloitte) regarding FY19 budget for the Department of Health including related due diligence questions.	\$ 546.00	1.1	\$ 600.60
1/25/2018	Pizzo, Chris	Meeting with J. Gabb, V. Valencia (Deloitte) regarding FY18 Police Department budget to actual payroll spending including trend for remaining of FY18.	\$ 546.00	0.3	\$ 163.80
1/25/2018	Shupe, Bryan	Draft list of questions related to Department of Health as part of the budget due diligence in preparation for discussions with Office of Management and Budget agency managers.	\$ 507.00	1.9	\$ 963.30
1/25/2018	Shupe, Bryan	Prepare analysis for Department of Health - Program 1474 ("Special Supplemental Nutrition Program (W.I.C)") reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB to confirm with the Agencies	\$ 507.00	1.4	\$ 709.80
1/25/2018	Shupe, Bryan	Prepare analysis for Department of Health - Program 1052 ("Promotion and Protection of Health") reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB to confirm with the Agencies	\$ 507.00	1.3	\$ 659.10
1/25/2018	Shupe, Bryan	Prepare analysis for Department of Health - Program 0001 ("General Management and Administration") reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB to confirm with the Agencies	\$ 507.00	1.1	\$ 557.70
1/25/2018	Shupe, Bryan	Prepare analysis for Department of Health - Program 1049 ("Financial Aid to Physician - Indigent") reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB to confirm with the Agencies	\$ 507.00	1.2	\$ 608.40
1/25/2018	Shupe, Bryan	Prepare analysis for Department of Health - Program 1630 ("Health Institutions") reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB to confirm with the Agencies	\$ 507.00	1.0	\$ 507.00
1/25/2018	Shupe, Bryan	Meeting with J. Gabb, C. Pizzo (Deloitte) regarding FY19 budget for the Department of Health including related due diligence questions.	\$ 507.00	1.1	\$ 557.70
1/25/2018	Valencia, Veronica	Meeting with J. Gabb, C. Pizzo (Deloitte) regarding FY18 Police Department budget to actual payroll spending including trend for remaining of FY18.	\$ 429.00	0.3	\$ 128.70
1/25/2018	Valencia, Veronica	Analyze weekly cash outflow reports as prepared by third party to identify weekly cash outflow for police dept. payroll to compare cash movement to expenses presented in budget vs. actual system for payroll budget analysis.	\$ 429.00	2.8	\$ 1,201.20
1/25/2018	Valencia, Veronica	Create line chart to depict relationship of differences between forecasts/ actual cash outflow to understand/visualize cause for differences between the forecasts/actuals.	\$ 429.00	1.6	\$ 686.40
1/25/2018	Valencia, Veronica	Create variances chart between forecasted cash outflow to actual cash outflow to show progressive differences to include for consideration in budget analysis.	\$ 429.00	1.7	\$ 729.30
1/25/2018	Valencia, Veronica	Include data from police dept. dept. payroll actual expenses, budgeted expenses, cash flow movement analysis in line graph to depict actual/projected spread between budget/actuals.	\$ 429.00	2.3	\$ 986.70
1/25/2018	Vazquez-Rivera, Jose	Call with J. Porepa (EY) to discuss FY19 budget templates, FY 19 budget process, FY 18 budget, discussion around identifying sources of revenue for a certain Budget-related items.	\$ 585.00	2.4	\$ 1,404.00

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Date	Professional	Description	Rate	Hours	Fees
1/25/2018	Vazquez-Rivera, Jose	Participate in bi-weekly work stream coordination meeting with N. Jaresko (FOMB).	\$ 585.00	1.9	\$ 1,111.50
1/25/2018	Vazquez-Rivera, Jose	Meeting with J. Doyle, J. Gabb (Deloitte) to discuss update of meeting with OMB related to schedules A through E in OMB information system (Presupuesto Base Cero) to support FY19 budget entries in OMB budget system (Modulo), update from Hacienda related to active / inactive funds, FY19 transfers, budget versus actual analysis.	\$ 585.00	0.8	\$ 468.00
1/26/2018	Doyle, John	Call with J. Gabb, J. Vazquez, C. Pizzo (Deloitte) to discuss request from OMB to assist with items raised in the FY19 Fiscal Plan that need to be addressed in the FY19 budgets, status of FY19 budgets updated in OMB's budget system (Modulo), status of FY18 projection submissions from agencies.	\$ 585.00	0.7	\$ 409.50
1/26/2018	Doyle, John	Call with E. Calvesbert (Seajay Group) regarding FY19 budget administration issues.	\$ 585.00	0.3	\$ 175.50
1/26/2018	Doyle, John	Call with J. Porepa, S. Panagiotakis (EY), F. Gonzalez, A. Mendez (AAFAF), B. Biggio (Conway) to discuss budget versus actual reporting issues.	\$ 585.00	1.3	\$ 760.50
1/26/2018	Doyle, John	Meeting with C. Pizzo, V. Valencia (Deloitte), J. Roa-Martinez (OMB) to discuss status of special revenue funds including applicable laws, projections submitted by agencies in OMB's information reporting system (Presupuesto Base Cero), comments on the one-page summary of the FY19 budget for each agency.	\$ 585.00	1.2	\$ 702.00
1/26/2018	Doyle, John	Call with J. Gabb, C. Pizzo (Deloitte) to discuss the status of the meeting with J. Roa-Martinez (OMB) regarding milestone #1 diligence information for submission to FOMB.	\$ 585.00	0.2	\$ 117.00
1/26/2018	Doyle, John	Review FY19 Fiscal Budget comparison prepared by J. Gabb (Deloitte) analyzing FY18 to FY19 budget submissions, recommendations by agency concept to prepare for discussions with J. Aponte (OMB) regarding same.	\$ 585.00	1.6	\$ 936.00
1/26/2018	Gabb, James	Meeting with J. Doyle, J. Vazquez, C. Pizzo (Deloitte) to discuss request from OMB to assist with items raised in the FY19 Fiscal Plan that need to be addressed in the FY19 budgets, status of FY19 budgets Update in Modulo, status of FY18 projection submissions from agencies.	\$ 546.00	0.7	\$ 382.20
1/26/2018	Gabb, James	Meeting with C. Pizzo, V. Valencia (Deloitte), J. Roa-Martinez (OMB) to discuss status of special revenue funds including applicable laws, projections submitted by agencies in PBC system, comments on the one-page summary of the FY19 budget for each agency.	\$ 546.00	1.2	\$ 655.20
1/26/2018	Gabb, James	Call with J. Doyle, C. Pizzo (Deloitte) to discuss the status of the meeting with J. Roa-Martinez from OMB.	\$ 546.00	0.2	\$ 109.20
1/26/2018	Gabb, James	Analyze FY19 Fiscal Plan including related impact on individual agency budgets for FY19 to prepare to answer request from EY financial advisor to FOMB.	\$ 546.00	2.2	\$ 1,201.20
1/26/2018	Pereira, Ravin	Update the Special Revenue Fund FY2017, FY2018 budget analysis to exclude funds with zero balances as well as highlight all open items.	\$ 507.00	2.1	\$ 1,064.70
1/26/2018	Pizzo, Chris	Meeting with J. Doyle, J. Vazquez, J. Gabb (Deloitte) to discuss request from OMB to assist with items raised in the FY19 Fiscal Plan that need to be addressed in the FY19 budgets, status of FY19 budgets updated in Modulo, status of FY18 projection submissions from agencies.	\$ 546.00	0.7	\$ 382.20
1/26/2018	Pizzo, Chris	Meeting with J. Gabb, V. Valencia (Deloitte), J. Roa-Martinez (OMB) to discuss status of special revenue funds including applicable laws, projections submitted by agencies in PBC system, comments on the one-page summary of the FY19 budget for each agency.	\$ 546.00	1.2	\$ 655.20
1/26/2018	Pizzo, Chris	Call with J. Doyle, J. Gabb (Deloitte) to discuss the status of the meeting with J. Roa-Martinez from OMB regarding the receipt of updated agency inventory listing information as required per Milestone #1 established by the FOMB.	\$ 546.00	0.2	\$ 109.20
1/26/2018	Pizzo, Chris	Analyze FY19 Fiscal Plan including related impact on individual agency budgets for FY19 to answer request from OMB.	\$ 546.00	2.1	\$ 1,146.60
1/26/2018	Shupe, Bryan	Consolidate questions analysis for Department of Health variances between the FY19 Solicitation against prior year budgets to generate questions in preparation for discussions with OMB agency managers.	\$ 507.00	1.8	\$ 912.60

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Date	Professional	Description	Rate	Hours	Fees
1/26/2018	Valencia, Veronica	Meeting with J. Roa (OMB), J. Gabb, C. Pizzo (Deloitte) to discuss updates on special fund/applicable law matching updates, budget vs. actual (BvA) system data requests, table form updates/feedback.	\$ 429.00	1.2	\$ 514.80
1/26/2018	Valencia, Veronica	Update budget comparison work product to only reflect Department of Safety agencies for DOS analysis.	\$ 429.00	0.9	\$ 386.10
1/26/2018	Vazquez-Rivera, Jose	Meeting with J. Doyle, J. Gabb, C. Pizzo (Deloitte) to discuss OMB's request to coordinate a meeting to discuss the Commonwealth's fiscal plan together with its implications on the FY19 budget.	\$ 585.00	0.9	\$ 526.50
1/28/2018	Pizzo, Chris	Call with J. Gabb (Deloitte) to discuss OMB request for support to assist with conforming FY19 budget to the FY19 Fiscal Plan.	\$ 546.00	0.7	\$ 382.20
1/28/2018	Pizzo, Chris	Prepare analysis of cost savings measures by agency included in the Fiscal Plan to prepare to assist OMB in conforming the FY19 budget to the FY19 Fiscal Plan.	\$ 546.00	1.0	\$ 546.00
1/28/2018	Pizzo, Chris	Call with B. Shupe (Deloitte) to discuss the analysis of cost savings measures by agency included in the Fiscal Plan to prepare to assist OMB in conforming the FY19 budget to the FY19 Fiscal Plan.	\$ 546.00	0.4	\$ 218.40
1/28/2018	Shupe, Bryan	Prepare schedule for C. Pizzo (Deloitte) which uses the information from the third party fiscal plan in order to assess the fiscal plan assess various cost saving measures related to Payroll.	\$ 507.00	1.2	\$ 608.40
1/28/2018	Shupe, Bryan	Call with C. Pizzo (Deloitte) to discuss the analysis of cost savings measures by agency included in the Fiscal Plan to prepare to assist OMB in conforming the FY19 budget to the FY19 Fiscal Plan.	\$ 507.00	0.4	\$ 202.80
1/29/2018	Doyle, John	Update analysis of cost savings measures by agency included in the Fiscal Plan to prepare to assist OMB in conforming the FY19 budget to the FY19 Fiscal Plan.	\$ 585.00	0.7	\$ 409.50
1/29/2018	Doyle, John	Meeting with J. Aponte (OMB) to review Milestone #2 status, submission requirements.	\$ 585.00	1.1	\$ 643.50
1/29/2018	Doyle, John	Call with E. Calvesbert (Seajay Group) to discuss OMB submission efforts regarding Milestone #2.	\$ 585.00	0.2	\$ 117.00
1/29/2018	Doyle, John	Call with A. Mendez (AAFAF) to discuss allocation of diligence items under Milestone #2 between OMB and other financial advisors to GPR and FOMB.	\$ 585.00	0.3	\$ 175.50
1/29/2018	Doyle, John	Review FY19 Fiscal Plan analysis to prepare for meeting with J. Marrero (OMB) to discuss alignment of FY19 agency budgets to Fiscal Plan 2.0.	\$ 585.00	0.4	\$ 234.00
1/29/2018	Doyle, John	Review changes proposed to OMB Budget summary developed for FY19 budget templates in preparation of meeting with J. Aponte (OMB).	\$ 585.00	0.4	\$ 234.00
1/29/2018	Doyle, John	Review, summarize current Fiscal Plan expenditures detail to prepare for meeting with J. Marrero, J. Aponte (both OMB) regarding FY19 budget targets.	\$ 585.00	0.6	\$ 351.00
1/29/2018	Doyle, John	Review Deloitte's proposed edits to OMB budget summary templates with J. Marrero (OMB), J. Aponte (OMB).	\$ 585.00	0.4	\$ 234.00
1/29/2018	Doyle, John	Call with A. Mendez (AAFAF) to discuss OMB edits to proposed Milestone #2 received from FY.	\$ 585.00	0.4	\$ 234.00
1/29/2018	Doyle, John	Review the FY19 Fiscal Plan Revenues / Expenses analysis prepared by C. Pizzo, including detail of revenue/cost measures, to prepare to support OMB in conforming the FY19 budget to the FY19 Fiscal Plan.	\$ 585.00	0.6	\$ 351.00
1/29/2018	Doyle, John	Meeting with J. Gabb (Deloitte) to discuss the FY19 work plan including supporting workpapers, for due diligence on the FY19 budgets for select agencies.	\$ 585.00	0.6	\$ 351.00
1/29/2018	Doyle, John	Review details of FY19 Budget Milestone #2 request from the FOMB; discuss effort to compile information from OMB with J. Aponte (OMB).	\$ 585.00	0.3	\$ 175.50
1/29/2018	Gabb, James	Meeting with J. Doyle (Deloitte) to discuss the FY19 work plan including supporting workpapers, for due diligence on the FY19 budgets for select agencies.	\$ 546.00	0.6	\$ 327.60
1/29/2018	Gabb, James	Meeting with C. Pizzo (Deloitte) to discuss the FY19 work plan including supporting workpapers, for due diligence on the FY19 budgets for select agencies.	\$ 546.00	0.5	\$ 273.00

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Date	Professional	Description	Rate	Hours	Fees
1/29/2018	Gabb, James	Meeting with C. Pizzo (Deloitte), R. Pereira (Deloitte), B. Shupe (Deloitte) to discuss the due diligence process including related workpaper support for select agencies for the FY19 budget.	\$ 546.00	1.6	\$ 873.60
1/29/2018	Gabb, James	Prepare summary schedule of proposed changes for the One Page analysis developed by OMB Managers to track budget submissions by agency for the purpose of preparing for a discussion regarding proposed changes with J. Aponte (OMB).	\$ 546.00	0.5	\$ 273.00
1/29/2018	Pereira, Ravin	Reconcile the Department of Correction FY19 budget against the FY18 budget, to highlight large budget changes within each program, to obtain supporting documentation from OMB.	\$ 507.00	1.8	\$ 912.60
1/29/2018	Pereira, Ravin	Update the budget summary for the Department of Correction on a object level, to highlight changes between FY19/FY18 budgets, to request OMB for supporting documentation.	\$ 507.00	1.4	\$ 709.80
1/29/2018	Pereira, Ravin	Meeting with C. Pizzo (Deloitte) to discuss comments related to the due diligence workpapers for the Department of Corrections to submit document request to OMB.	\$ 507.00	0.3	\$ 152.10
1/29/2018	Pereira, Ravin	Meeting with C. Pizzo, B. Shupe (both Deloitte) to discuss the FY19 work plan including supporting workpapers, for due diligence on the FY19 budgets for select agencies.	\$ 507.00	0.3	\$ 152.10
1/29/2018	Pereira, Ravin	Meeting with J. Gabb, C. Pizzo, B. Shupe (Deloitte) to discuss the due diligence process including related workpaper support for select agencies for the FY19 budget.	\$ 507.00	1.6	\$ 811.20
1/29/2018	Pizzo, Chris	Continue preparation of analysis of cost savings measures by agency included in the Fiscal Plan to prepare to assist OMB in conforming the FY19 budget to the FY19 Fiscal Plan.	\$ 546.00	1.0	\$ 546.00
1/29/2018	Pizzo, Chris	Prepare analysis of the FY19 Fiscal Plan Revenues / Expenses, including detail of revenue/cost measures, to prepare to support OMB in conforming the FY19 budget to the FY19 Fiscal Plan.	\$ 546.00	0.9	\$ 491.40
1/29/2018	Pizzo, Chris	Analyze the FY19 budget workpapers for the Department of Corrections to prepare due diligence questions for the agency / OMB manager.	\$ 546.00	1.6	\$ 873.60
1/29/2018	Pizzo, Chris	Meeting with R. Pereira (Deloitte) to discuss the review comments related to the due diligence workpapers for the Department of Corrections.	\$ 546.00	0.3	\$ 163.80
1/29/2018	Pizzo, Chris	Meeting with R. Pereira, B. Shupe (Deloitte) to discuss the FY19 work plan including supporting workpapers, for due diligence on the FY19 budgets for select agencies.	\$ 546.00	0.3	\$ 163.80
1/29/2018	Pizzo, Chris	Meeting with J. Gabb (Deloitte) to discuss the updated FY19 work plan including supporting workpapers, for due diligence on the FY19 budgets for select agencies.	\$ 546.00	0.5	\$ 273.00
1/29/2018	Pizzo, Chris	Meeting with J. Gabb, R. Pereira, B. Shupe (Deloitte) to discuss the due diligence process including related workpaper support for select agencies for the FY19 budget.	\$ 546.00	1.6	\$ 873.60
1/29/2018	Pizzo, Chris	Read the document provided by FOMB to AAFAF related to Milestone 2 for the purpose of assisting OMB with fulfilling information requests.	\$ 546.00	0.4	\$ 218.40
1/29/2018	Pizzo, Chris	Prepare follow-up email to J. Roa-Martinez (OMB) per his request, regarding Milestone 1 requirement to provide Special Revenue Funds including related laws, including relevant schedules to attach.	\$ 546.00	0.3	\$ 163.80
1/29/2018	Shupe, Bryan	Prepare file for the tracking of questions related to due diligence performed on the FY19 budgets of selected agencies for presentation of questions to the OMB.	\$ 507.00	1.1	\$ 557.70
1/29/2018	Shupe, Bryan	Meeting with R. Pereira (Deloitte) to discuss the questions tracking model which is being used to maintain master listings of variance analysis used to review Sabana files to historic spending.	\$ 507.00	1.3	\$ 659.10
1/29/2018	Shupe, Bryan	Meeting with R. Pereira, C. Pizzo (Deloitte) to discuss the FY19 work plan including supporting workpapers, for due diligence on the FY19 budgets for select agencies.	\$ 507.00	0.3	\$ 152.10
1/29/2018	Shupe, Bryan	Meeting with J. Gabb, R. Pereira, C. Pizzo (Deloitte) to discuss the due diligence process including related workpaper support for select agencies for the FY19 budget.	\$ 507.00	1.6	\$ 811.20

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Date	Professional	Description	Rate	Hours	Fees
1/29/2018	Valencia, Veronica	Analyze resolution #196 (3/27/17) to understand implications of investigation of the Municipality of Toa Baja on GPR budget FY18.	\$ 429.00	0.8	\$ 343.20
1/29/2018	Vazquez-Rivera, Jose	Call with J. Doyle (Deloitte), R. Guerra (Hacienda) to discuss Hacienda's position/comments on EY request on Milestone 2 of the FY 19 budget process	\$ 585.00	0.4	\$ 234.00
1/29/2018	Vazquez-Rivera, Jose	Call with J. Doyle (Deloitte), E. Calvesbert (Seajay Group) to discuss his position/comments on EY request on Milestone 2 of the FY 19 budget process.	\$ 585.00	0.3	\$ 175.50
1/29/2018	Vazquez-Rivera, Jose	Call with A. Mendez (AAFAF), J. Doyle (Deloitte) to discuss AAFAF's position/comments on EY request on Milestone 2 of the FY 19 budget process.	\$ 585.00	0.6	\$ 351.00
1/29/2018	Vazquez-Rivera, Jose	Meeting with J. Doyle (Deloitte) to discuss, suggest changes to EY's Milestone 2 on the FY19 budget process.	\$ 585.00	1.1	\$ 643.50
1/29/2018	Vazquez-Rivera, Jose	Call with J. Aponte (OMB), J. Doyle (Deloitte) to discuss OMB's position/comments on EY request on Milestone 2 of the FY 19 budget process.	\$ 585.00	0.6	\$ 351.00
1/30/2018	Doyle, John	Meeting with J. Aponte (OMB) to review draft of Milestone #2 diligence items for purpose of completing open fund data as part of submission to the FOMB.	\$ 585.00	0.6	\$ 351.00
1/30/2018	Doyle, John	Call with A. Mendez (AAFAF), R. Guerra (Hacienda) to discuss diligence items required under Milestone #2.	\$ 585.00	1.1	\$ 643.50
1/30/2018	Doyle, John	Review budget appropriation analysis prepared by OMB; provide suggested edits to J. Aponte (OMB).	\$ 585.00	0.4	\$ 234.00
1/30/2018	Doyle, John	Meeting with J. Porepa (EY), A. Mendez (AAFAF), R. Guerra (Hacienda), E. Calvesbert (Seajay Group) to review status of Milestone #2.	\$ 585.00	1.1	\$ 643.50
1/30/2018	Doyle, John	Review FY19 budget diligence findings compiled by J. Gabb (Deloitte) for the Department of Health, Department of Corrections as part of FY19 budget reviews.	\$ 585.00	0.6	\$ 351.00
1/30/2018	Doyle, John	Meeting with J. Marrera (OMB) to discuss FY19 budget status, specific agencies to review in one-on-one budget meetings with agency finance teams.	\$ 585.00	1.2	\$ 702.00
1/30/2018	Doyle, John	Meeting with J. Roa, J. Rodriguez (OMB), J. Vazquez (Deloitte) to review initial FY19 agency submissions for General Services Administration.	\$ 585.00	0.7	\$ 409.50
1/30/2018	Doyle, John	Meeting with J. Roa, J. Rodriguez (OMB), J. Vazquez (Deloitte) to review initial FY19 agency submissions for Department of State agency.	\$ 585.00	0.6	\$ 351.00
1/30/2018	Doyle, John	Meeting with J. Roa, J. Rodriguez (OMB), J. Vazquez (Deloitte) to review initial FY19 agency submissions for Department of Treasury.	\$ 585.00	0.9	\$ 526.50
1/30/2018	Doyle, John	Meeting with C. Pizzo, J. Vazquez, J. Gabb, B. Shupe, R. Pereira (Deloitte) to discuss update of meeting with OMB agency managers related to the preparation, including documentation of the FY19 budget.	\$ 585.00	0.8	\$ 468.00
1/30/2018	Doyle, John	Review budget tool developed by J. Aponte (OMB) to compile fund information at the agency level to be responsive to open budget requirements under Milestone #1.	\$ 585.00	0.9	\$ 526.50
1/30/2018	Gabb, James	Meeting with J. Doyle, J. Vazquez, C. Pizzo, B. Shupe, R. Pereira (Deloitte) to discuss update of meeting with OMB agency managers related to the preparation, including documentation of the FY19 budget.	\$ 546.00	0.8	\$ 436.80
1/30/2018	Gabb, James	Meeting with C. Pizzo, B. Shupe, R. Pereira (Deloitte) to discuss the due diligence findings including related questions for the Department of Health.	\$ 546.00	0.9	\$ 491.40
1/30/2018	Gabb, James	Meeting with C. Pizzo, B. Shupe, R. Pereira (Deloitte) to discuss the due diligence findings including related questions for the Department of Corrections.	\$ 546.00	0.9	\$ 491.40
1/30/2018	Gabb, James	Review analysis for the Department of Health (Agency 071) identifying key variances between the FY19 Solicitation against prior year budgets to generate questions for OMB to confirm with the Agencies.	\$ 546.00	2.3	\$ 1,255.80
1/30/2018	Gabb, James	Review changes to the Special Funding Law presentation file for OMB review.	\$ 546.00	1.8	\$ 982.80

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1/30/2018	Gabb, James	Review Update Fiscal Plan 2.0 for FY19 for purpose of factoring expense measure details into discussion with OMB managers and agencies during FY19 budget review.	\$ 546.00	1.9	\$ 1,037.40
1/30/2018	Pereira, Ravin	Reconcile the Department of Correction FY19 budget against the FY18 budget based on comments received from J. Gabb, C. Pizzo (Deloitte), to highlight budget changes within each concept/object/programs, to obtain supporting documentation from OMB.	\$ 507.00	2.5	\$ 1,267.50
1/30/2018	Pereira, Ravin	Prepare a FY18-FY19 budget bridge for the Department of Correction, to highlight objects with the largest budget variances, to provide feedback to FOMB board.	\$ 507.00	1.2	\$ 608.40
1/30/2018	Pereira, Ravin	Prepare a questionnaire for the Department of Correction, for identified changes between the FY19 budget as compared to FY18 on a program level, to send to OMB.	\$ 507.00	2.7	\$ 1,368.90
1/30/2018	Pereira, Ravin	Prepare a questionnaire for the Department of Correction, for all identified anomalies between the FY19 budget as compared to FY18 on a concept as well as object level, to send to OMB.	\$ 507.00	1.9	\$ 963.30
1/30/2018	Pizzo, Chris	Participate in all-hands Deloitte Puerto Rico team status update call, including delivering an update on the Budget work stream to enable sharing of information across work streams.	\$ 546.00	0.5	\$ 273.00
1/30/2018	Pizzo, Chris	Meeting with J. Gabb, B. Shupe, R. Pereira (Deloitte) to discuss the due diligence findings including related questions for the Department of Health.	\$ 546.00	0.9	\$ 491.40
1/30/2018	Pizzo, Chris	Meeting with J. Gabb, B. Shupe, R. Pereira (Deloitte) to discuss the due diligence findings including related questions for the Department of Corrections.	\$ 546.00	0.9	\$ 491.40
1/30/2018	Pizzo, Chris	Prepare analysis of change in agency budgets for FY18 to FY19 on pro-forma basis to account for the \$592k reconciliation adjustment in FY18, the utilities deployments in FY19.	\$ 546.00	1.3	\$ 709.80
1/30/2018	Pizzo, Chris	Meeting with J. Doyle, J. Vasquez, J. Gabb, B. Shupe, R. Pereira (Deloitte) to discuss update of meeting with OMB agency managers related to the preparation, including documentation of the FY19 budget.	\$ 546.00	0.8	\$ 436.80
1/30/2018	Shupe, Bryan	Draft Tableau working papers for review of Department of Health - Program 1474 ("Special Supplemental Nutrition Program (W.I.C)") reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB to confirm with the Agencies.	\$ 507.00	0.6	\$ 304.20
1/30/2018	Shupe, Bryan	Draft Tableau working papers for review of Department of Health - Program 1052 ("Promotion and Protection of Health") reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB to confirm with the Agencies.	\$ 507.00	0.3	\$ 152.10
1/30/2018	Shupe, Bryan	Draft Tableau working papers for review of Department of Health - Program 0001 ("General Management and Administration") reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB to confirm with the Agencies.	\$ 507.00	0.4	\$ 202.80
1/30/2018	Shupe, Bryan	Draft Tableau working papers for review of Department of Health - Program 1049 ("Financial Aid to Physician - Indigent") reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB to confirm with the Agencies.	\$ 507.00	0.4	\$ 202.80
1/30/2018	Shupe, Bryan	Draft Tableau working papers for review of Department of Health - Program 1630 ("Health Institutions") reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB to confirm with the Agencies.	\$ 507.00	0.4	\$ 202.80
1/30/2018	Shupe, Bryan	Prepare changes to analysis for Department of Health - Program 1474 ("Special Supplemental Nutrition Program (W.I.C)") reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB to confirm with the Agencies.	\$ 507.00	0.6	\$ 304.20
1/30/2018	Shupe, Bryan	Prepare changes to analysis for Department of Health - Program 1052 ("Promotion and Protection of Health") reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB to confirm with the Agencies.	\$ 507.00	0.7	\$ 354.90

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Date	Professional	Description	Rate	Hours	Fees
1/30/2018	Shupe, Bryan	Prepare changes to analysis for Department of Health - Program 0001 ("General Management and Administration") reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB to confirm with the Agencies.	\$ 507.00	0.6	\$ 304.20
1/30/2018	Shupe, Bryan	Prepare changes to analysis for Department of Health - Program 1049 ("Financial Aid to Physician - Indigent") reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB to confirm with the Agencies.	\$ 507.00	0.7	\$ 354.90
1/30/2018	Shupe, Bryan	Prepare changes to analysis for Department of Health - Program 1630 ("Health Institutions") reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB to confirm with the Agencies.	\$ 507.00	0.7	\$ 354.90
1/30/2018	Vazquez-Rivera, Jose	Meeting with J. Marrero (OMB), J. Doyle (Deloitte) to discuss Hacienda/OMB interpretation of Act 26 regarding the payment of prior year liabilities. Discuss FY18 budgetary savings. Discuss potential loan to PREPA.	\$ 585.00	1.4	\$ 819.00
1/30/2018	Vazquez-Rivera, Jose	Meeting with J. Doyle (Deloitte), O. Guzman, J. Rodriguez, M. Torres, J. Roa (OMB), F. Scherrer (BDO) to discuss budget submissions from General Services Administration, Department of State, Hacienda.	\$ 585.00	2.7	\$ 1,579.50
1/30/2018	Vazquez-Rivera, Jose	Meeting with J. Doyle (Deloitte), J. Aponte (OMB) to discuss the basis of accounting on which the budgets are prepared by the agencies in response to EY questions on Milestone 2 of the FY 19 budget process.	\$ 585.00	0.2	\$ 117.00
1/30/2018	Vazquez-Rivera, Jose	Call with J. Doyle (Deloitte), A. Mendez, E. Calvesbert (AAFAF), J. Aponte (OMB), M. Tulla (FOMB); S. Panagiotakis, J. Porepa (EY) to get clarifications from EY/FOMB on Milestone 2 of the FY19 budget process.	\$ 585.00	1.4	\$ 819.00
1/30/2018	Vazquez-Rivera, Jose	Review fiscal plan submitted to the FOMB in preparation of a meeting with OMB to discuss its implications on the FY19 budget submissions by the agencies.	\$ 585.00	1.6	\$ 936.00
1/31/2018	Doyle, John	Meeting with J. Vazquez, J. Gabb (Deloitte) to discuss active/inactive list of all funds provided by Hacienda to address requests from EY related to Milestone #1.	\$ 585.00	1.1	\$ 643.50
1/31/2018	Doyle, John	Review revised Milestone #2 draft from EY, in preparation of a discussion regarding changes with J. Aponte (OMB).	\$ 585.00	0.3	\$ 175.50
1/31/2018	Doyle, John	Review Policia FY19 budget variance analysis compiled by C. Pizzo (Deloitte) for purpose of reviewing budget submission from agency.	\$ 585.00	0.6	\$ 351.00
1/31/2018	Doyle, John	Review Department of Justice transfer/appropriation request for FY18 for purpose understanding the impact, incorporate into FY19 budget review analysis.	\$ 585.00	0.3	\$ 175.50
1/31/2018	Doyle, John	Review transfer tracking tool with budget for purpose of incorporating changes to FY18 budget in schedule to review with OMB managers during FY19 budget review of agencies.	\$ 585.00	0.6	\$ 351.00
1/31/2018	Doyle, John	Review updated Fiscal Plan for FY19 for purpose of factoring expense measure details into discussion with OMB, agencies during FY19 budget review.	\$ 585.00	1.3	\$ 766.50
1/31/2018	Doyle, John	Analyze list of agencies submitted by Ankura for the purpose of comparison to the inventory of agencies provided to EY to ensure completeness and consistency of information submitted to the FOMB.	\$ 585.00	0.2	\$ 117.00
1/31/2018	Doyle, John	Meeting with J. Gabb (Deloitte) to discuss preparation of the reconciliation of the FY19 Fiscal Plan to the FY19 budget in accordance with FOMB requirements.	\$ 585.00	0.4	\$ 234.00
1/31/2018	Doyle, John	Meeting with J. Gabb, V. Valencia (Deloitte) to begin preparation of the reconciliation of the FY19 Fiscal Plan to the FY19 budget in accordance with FOMB requirements.	\$ 585.00	0.8	\$ 468.00
1/31/2018	Doyle, John	Meeting with C. Pizzo (Deloitte) to discuss the schedule of FY19 Fiscal Plan as reported compared to FY19 Fiscal Plan as adjusted.	\$ 585.00	0.6	\$ 351.00
1/31/2018	Doyle, John	Meeting with J. Gabb (Deloitte) to discuss the schedule of expense reduction measures related to attrition/transitory employees/uniform health benefits based on third party financial model.	\$ 585.00	0.3	\$ 175.50

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EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
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FY18 and FY19 GPR Budgets

Date	Professional	Description	Rate	Hours	Fees
1/31/2018	Doyle, John	Review updated FY19 Fiscal Plan analysis prepared by C. Pizzo (Deloitte) to understand impacts to FY19 budgets	\$ 585.00	0.6	\$ 351.00
1/31/2018	Gabb, James	Meeting with J. Vazquez, J. Doyle (Deloitte) to discuss active/inactive list of all funds provided by Hacienda to prepare answers to requests from EY related to Milestone #1.	\$ 546.00	1.1	\$ 600.60
1/31/2018	Gabb, James	Meeting with J. Doyle (Deloitte) to discuss preparation of the reconciliation of the FY19 Fiscal Plan to the FY19 budget in accordance with FOMB requirements.	\$ 546.00	0.4	\$ 218.40
1/31/2018	Gabb, James	Meeting with C. Pizzo, V. Valencia (Deloitte) to begin preparation of the reconciliation of the FY19 Fiscal Plan to the FY19 budget in accordance with FOMB requirements.	\$ 546.00	0.8	\$ 436.80
1/31/2018	Gabb, James	Meeting with C. Pizzo (Deloitte) to discuss the schedule of FY19 Fiscal Plan as reported compared to FY19 Fiscal Plan as adjusted.	\$ 546.00	0.6	\$ 327.60
1/31/2018	Gabb, James	Meeting with C. Pizzo (Deloitte) to discuss the schedule of expense reduction measures related to attrition/transitory employees/uniform health benefits based on third party financial model.	\$ 546.00	0.3	\$ 163.80
1/31/2018	Gabb, James	Meeting with C. Pizzo (Deloitte) to discuss preparation of the reconciliation of the FY19 Fiscal Plan to the FY19 budget in accordance with FOMB requirements.	\$ 546.00	0.4	\$ 218.40
1/31/2018	Gabb, James	Update Budget Support File for the Police of Puerto Rico (Agency #040) for the purpose of creating a standard analysis tool to review individual agency budget submissions by program, concept, funding source.	\$ 546.00	2.3	\$ 1,255.80
1/31/2018	Gabb, James	Update analysis of transfer detail and supporting file used to track transfer requests and approvals by agency by concept for the purpose of preparing for FY19 Budget reviews by agency.	\$ 546.00	2.2	\$ 1,201.20
1/31/2018	Pereira, Ravin	Prepare a FY18-FY19 program level budget bridge for the Police Department, to account for deployment/FY18 reconciliation adjustments, to create a leveled comparison between programs.	\$ 507.00	2.3	\$ 1,166.10
1/31/2018	Pereira, Ravin	Prepare a FY18-FY19 concept level budget bridge for the Police Department, to account for deployment/FY18 reconciliation adjustments.	\$ 507.00	2.8	\$ 1,419.60
1/31/2018	Pereira, Ravin	Update the questionnaire for the Police Department, based on discussion with C. Pizzo, J. Gabb (Deloitte) to include lead-ins sentences on an agency level as well as for each program.	\$ 507.00	2.1	\$ 1,064.70
1/31/2018	Pizzo, Chris	Meeting with J. Doyle, J. Vazquez, J. Gabb, (Deloitte) to discuss active/inactive list of all funds provided by Hacienda to prepare answer to request from EY related to Milestone 1.	\$ 546.00	1.1	\$ 600.60
1/31/2018	Pizzo, Chris	Analyze list of agencies submitted by third party to compare to inventory of agencies sent to EY.	\$ 546.00	0.2	\$ 109.20
1/31/2018	Pizzo, Chris	Meeting with J. Gabb (Deloitte) to discuss preparation of the reconciliation of the FY19 Fiscal Plan to the FY19 budget in accordance with FOMB requirements.	\$ 546.00	0.4	\$ 218.40
1/31/2018	Pizzo, Chris	Meeting with J. Gabb, V. Valencia (Deloitte) to begin preparation of the reconciliation of the FY19 Fiscal Plan to the FY19 budget in accordance with FOMB requirements.	\$ 546.00	0.8	\$ 436.80
1/31/2018	Pizzo, Chris	Meeting with J. Doyle, J. Gabb (Deloitte) to discuss the schedule of FY19 Fiscal Plan as reported compared to FY19 Fiscal Plan as adjusted.	\$ 546.00	0.6	\$ 327.60
1/31/2018	Pizzo, Chris	Meeting with J. Doyle, J. Gabb (Deloitte) to discuss the schedule of expense reduction measures related to attrition/transitory employees/uniform health benefits based on third party financial model.	\$ 546.00	0.3	\$ 163.80
1/31/2018	Pizzo, Chris	Update the schedule of FY19 Fiscal Plan as reported compared to FY19 Fiscal Plan as adjusted for the purpose of identifying differences in preparation of discussions with J. Aponte (OMB).	\$ 546.00	0.6	\$ 327.60
1/31/2018	Shupe, Bryan	Update Master Transfer file to include only those transfers approved by OMB for tracking transfers against Sabana A file.	\$ 507.00	2.1	\$ 1,064.70
1/31/2018	Shupe, Bryan	Prepare updated changes to analysis for Agency 071 - Program 1474 reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB.	\$ 507.00	0.6	\$ 304.20

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Date	Professional	Description	Rate	Hours	Fees
1/31/2018	Shupe, Bryan	Prepare updated changes to analysis for Agency 071 - Program 1052 reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB.	\$ 507.00	0.8	\$ 405.60
1/31/2018	Shupe, Bryan	Prepare updated changes to analysis for Agency 071 - Program 0001 reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB.	\$ 507.00	0.7	\$ 354.90
1/31/2018	Shupe, Bryan	Prepare update changes to analysis for Agency 071 - Program 1049 reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB.	\$ 507.00	0.8	\$ 405.60
1/31/2018	Shupe, Bryan	Prepare updated changes to analysis for Agency 071 - Program 1630 reviewing the variances between the FY19 Solicitation against prior year budgets to generate questions for OMB.	\$ 507.00	0.9	\$ 456.30
1/31/2018	Valencia, Veronica	Meeting with J. Gabb, C. Pizzo (Deloitte) to discuss fiscal plan to budget reconciliation FY18 to identify high level bridge/next steps to begin process.	\$ 429.00	0.8	\$ 343.20
1/31/2018	Valencia, Veronica	Perform analysis on new fiscal plan to identify changes to begin to draft reconciliation of fiscal plan FY19 to budget FY19.	\$ 429.00	1.9	\$ 815.10
1/31/2018	Valencia, Veronica	Perform analysis on transfers from Dept. of Justice to ASSMCA, PPR to understand implications on budget of involved agencies in preparation for FY18 budget analysis.	\$ 429.00	1.3	\$ 557.70
1/31/2018	Valencia, Veronica	Meeting with J. Doyle (Deloitte) to discuss intra-agency transfers prep for FY17 budget analysis/comparison/analysis of proposed budget FY18.	\$ 429.00	0.4	\$ 171.60
1/31/2018	Valencia, Veronica	Update transfers analysis to include requested intra-agency transfers from Dept. of Justice to ASSMCA, DCR, PPR, required for analysis of budget of FY 18' to compare to budget in Fee 19'	\$ 429.00	1.8	\$ 772.20
1/31/2018	Vazquez-Rivera, Jose	Meeting with J. Doyle, J. Gabb, C. Pizzo (Deloitte) to discuss list of accounts including the frozen accounts that have not expired, in response to a request from EY.	\$ 585.00	1.1	\$ 643.50

Total January Statement Period - FY18 and FY19 GPR Budgets

566.0 \$ 300,003.60

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FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
1/4/2018	Morla, Marcos	Prepare presentation related to progress made on the various ongoing Revenue Initiatives projects to be presented to R. Maldonado (PR Secretary of Treasury).	\$ 546.00	0.4	\$ 218.40
1/4/2018	Morla, Marcos	Prepare data gathering table to incorporate the analysis of proposed changes to the Tax Incentives Code in order to ascertain impact on collections for upcoming Fiscal Years.	\$ 546.00	2.2	\$ 1,201.20
1/4/2018	Morla, Marcos	Prepare index/table of contents on proposed Tax Incentives Code in order to be used by Puerto Rico Treasury as part of the analysis of impact on collections for upcoming Fiscal Years.	\$ 546.00	1.4	\$ 764.40
1/9/2018	Marquez, Harry	Review response to questions sent by third party to F. Pares (Assistant Secretary of PR Internal Revenue and Tax Policy) related to changes on revenue measures after Hurricane Maria and Irma.	\$ 621.00	2.2	\$ 1,366.20
1/9/2018	Marquez, Harry	Call with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), E. Rios (PR Treasury - Assistant Secretary of Economic Affairs), C. Freire (PR Treasury - Consultant), M. Morla (Deloitte) to discuss economic data available related to revised collection estimates in order to address information requested by McKinsey in regards to amounts included in revised Fiscal Plan.	\$ 621.00	0.8	\$ 496.80
1/9/2018	Morla, Marcos	Participate in call with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), E. Rios (PR Treasury - Assistant Secretary of Economic Affairs), C. Freire (PR Treasury - Consultant), H. Marquez (Deloitte) to discuss economic data available related to revised collection estimates in order to address information requested by McKinsey in regards to amounts included in revised Fiscal Plan.	\$ 546.00	0.8	\$ 436.80
1/9/2018	Morla, Marcos	Prepare document related to back-up of information requested by McKinsey related to revised collection amounts for Revenue Initiatives as included in revised Fiscal Plan.	\$ 546.00	2.9	\$ 1,583.40
1/9/2018	Rodriguez, Felipe	Review various proposed sections related to new concept been introduced related to Successor Taxpayer to be included in the proposed Puerto Rico Tax Reform.	\$ 507.00	1.4	\$ 709.80
1/10/2018	Morla, Marcos	Prepare changes to document related to back-up of information related to revised collection amounts for Revenue Initiatives as included in revised Fiscal Plan with revised economic data provided by E. Rios (PR Treasury - Assistant Secretary of Economic Affairs).	\$ 546.00	2.6	\$ 1,419.60
1/10/2018	Morla, Marcos	Review updated tables related to Tax Credit Inventory provided by B. Alvarez (PR Treasury - Consultant) in order to update deliverable requested by Fiscal Board related to Tax Grants/ Credits.	\$ 546.00	1.3	\$ 709.80
1/10/2018	Morla, Marcos	Prepare presentation related to progress made on the various ongoing Revenue Initiatives projects to be presented to R. Maldonado (PR Secretary of Treasury).	\$ 546.00	0.4	\$ 218.40
1/11/2018	Marquez, Harry	Participate in meeting with C. Freire (PR Internal Revenue consultant), M. Morla and E. Ramos (all from Deloitte) to discuss our participation in the consolidation of collection center.	\$ 621.00	1.2	\$ 745.20
1/11/2018	Morla, Marcos	Participate in call with C. Freire (PR Treasury - Consultant), E. Ramos (Deloitte), H. Marquez (Deloitte) to discuss work plan on new revenue enhancement initiative to be included as part of the revised Fiscal Plan related to the closure of Collection offices in order to migrate transactions to the Banking Industry.	\$ 546.00	1.2	\$ 655.20
1/11/2018	Morla, Marcos	Participate in meeting with J. Torres (Deloitte) to discuss data collection table, work needed related to the actual Tourism Incentives Code as part of the review of proposed changes to the Tax Incentives Code.	\$ 546.00	1.1	\$ 600.60
1/11/2018	Morla, Marcos	Prepare Revenue Initiative summary table with information provided by C. Freire (PR Treasury - Consultant), F. Pares (PR Treasury - Assistant Secretary of Internal Revenue / Tax Policy) to be used as part of the preparation of the revised Fiscal Plan.	\$ 546.00	1.6	\$ 873.60
1/11/2018	Ramos, Edwin	Meet with C. Freire (Hacienda), M. Morla, H. Marquez (Both from Deloitte) to discuss Hacienda request of analysis on the collection centers work that will be absorbed by local financial institutions.	\$ 507.00	1.2	\$ 608.40

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FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
1/11/2018	Rodriguez, Felipe	Review draft report to assess the changes to the Act 74 of 2010 in comparison with the New proposed tax Incentives Code.	\$ 507.00	0.9	\$ 456.30
1/11/2018	Torres, Jose	Participate in meeting with M. Morla (Deloitte) to discuss data collection table, work needed related to the actual Tourism Incentives Code as part of the review of proposed changes to the Tax Incentives Code.	\$ 366.00	1.1	\$ 402.60
1/12/2018	Rodriguez, Felipe	Review technical concept within the draft report to assess the changes to the Act 74 of 2010 in comparison with the New proposed tax Incentives Code.	\$ 507.00	0.4	\$ 202.80
1/15/2018	Ramos, Edwin	Review report regarding Treasury collection centers transactions generated that will be absorbed by local financial institutions to reduce Hacienda costs.	\$ 507.00	2.9	\$ 1,470.30
1/15/2018	Ramos, Edwin	Analyze the amount of transactions the financial institutions expect to receive once collection centers are closed based on their locations.	\$ 507.00	3.4	\$ 1,723.80
1/15/2018	Rodriguez, Felipe	Review report template to assess the changes to the Act 74 of 2010 in comparison with the New proposed tax Incentives Code.	\$ 507.00	0.6	\$ 304.20
1/15/2018	Torres, Jose	Prepare report template to assess the changes to the Act 74 of 2010 in comparison with the New proposed tax Incentives Code (540 pages document).	\$ 366.00	1.6	\$ 585.60
1/15/2018	Torres, Jose	Review report template to assess the changes to the Act 74 of 2010 in comparison with the New proposed tax Incentives Code.	\$ 366.00	1.6	\$ 585.60
1/16/2018	Marquez, Harry	Meet with M. Diaz, J. Rohenna, D. Rodriguez, D. Coons, R. Negron, S. Vazquez, J. Aranda (all from PR Internal Revenue & SURI), C. Freire (PR Internal Revenue consultant) and E. Ramos (from Deloitte) to discuss new revenue initiative regarding correspondence audit mathematical error on sales and use tax.	\$ 621.00	3.8	\$ 2,359.80
1/16/2018	Marquez, Harry	Participate in meeting with J. Rohenna, S. Vazquez, J. Aranda (all from PR Internal Revenue & SURI), C. Freire (PR Internal Revenue consultant), E. Ramos (from Deloitte) to discuss the sales and use tax requirements for further query analysis regarding correspondence audit mathematical error on sales use tax.	\$ 621.00	1.9	\$ 1,179.90
1/16/2018	Marquez, Harry	Meet with F. Pares (Assistant Secretary of PR Internal Revenue & Tax Policy), E. Ramos (from Deloitte) to discuss the sales and use tax and assistance needed with US tax reform analysis.	\$ 621.00	2.4	\$ 1,490.40
1/16/2018	Ramos, Edwin	Meet with M. Diaz, J. Rohenna, D. Rodriguez, D. Coons, R. Negron, S. Vazquez, J. Aranda (all from PR Internal Revenue & SURI), C. Freire (PR Internal Revenue consultant) and H. Marquez (from Deloitte) to discuss new revenue initiative regarding correspondence audit mathematical error on sales and use tax.	\$ 507.00	3.8	\$ 1,926.60
1/16/2018	Ramos, Edwin	Meet with J. Rohenna, S. Vazquez, C. Freire, J. Aranda (all from Hacienda & SURI), H. Marquez (Deloitte) to discuss information regarding the sales and use tax.	\$ 507.00	1.9	\$ 963.30
1/16/2018	Ramos, Edwin	Meeting with F. Pares (PR Assistant Secretary of Internal Revenue & Tax Policy), H. Marquez (Deloitte) to discuss the details regarding the sales and use tax and assistance needed with US tax reform analysis.	\$ 507.00	2.4	\$ 1,216.80
1/16/2018	Rodriguez, Felipe	Review report analysis to assess the changes to the Act 74 of 2010, Section 1, 1-A through 1B in comparison with the New proposed Incentives Code.	\$ 507.00	0.4	\$ 202.80
1/16/2018	Torres, Jose	Prepare report analysis to assess the changes to the Act 74 of 2010, Section 1, 1-A through 1B in comparison with the New proposed Incentives Code.	\$ 366.00	2.3	\$ 841.80
1/17/2018	Marquez, Harry	Review analysis prepared of the amount of transactions the financial institutions expect to receive based on their locations once collection centers are closed.	\$ 621.00	1.1	\$ 683.10
1/17/2018	Marquez, Harry	Prepare analysis of the US Tax reform changes summarize the changes that should be further analyzed by PR Internal Revenue.	\$ 621.00	2.2	\$ 1,366.20
1/17/2018	Ramos, Edwin	Prepare presentation on status on the revenue initiative included on the fiscal plan, next steps, and future initiative that will be implemented.	\$ 507.00	2.9	\$ 1,470.30

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FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
1/17/2018	Ramos, Edwin	Analysis of list about financial institution per municipality provided on 1/16/18 by C. Freire (Hacienda) to continue analysis on the amount of transactions the financial institutions expect to receive when the collection centers are closed.	\$ 507.00	2.7	\$ 1,368.90
1/17/2018	Ramos, Edwin	Prepare analysis of the US Tax reform to complete summary of the changes that will impact or should be further analyze by Treasury.	\$ 507.00	3.2	\$ 1,622.40
1/17/2018	Rodriguez, Felipe	Review report to assess the changes to the Act 74 of 2010, Section 2(l) through Section 2(t) in comparison with the New proposed Tax Incentives Code.	\$ 507.00	0.4	\$ 202.80
1/17/2018	Torres, Jose	Prepare report to assess the changes to the Act 74 of 2010, Section 2(aa) through Section 2(k) in comparison with the New proposed Tax Incentives Code.	\$ 366.00	2.6	\$ 951.60
1/17/2018	Torres, Jose	Prepare report to assess the changes to the Act 74 of 2010, Section 2(l) through Section 2(t) in comparison with the New proposed Tax Incentives Code.	\$ 366.00	1.4	\$ 512.40
1/17/2018	Torres, Jose	Prepare report to assess the changes to the Act 74 of 2010 Sec. 2(u)"Ing. de desarrollo Turistico" through Sec. 2(u)(1)"Inversion elegible" in comparison with the New proposed tax Incentives Code.	\$ 366.00	2.2	\$ 805.20
1/17/2018	Torres, Jose	Prepare report analysis to assess the changes to the Act 74 of 2010 Section 2(u)(2) through Section 2(ee) comparison with the New proposed tax Incentives Code.	\$ 366.00	1.6	\$ 585.60
1/18/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding expensing and amortization under the Pre-reform Law and 2017 Tax Reform to further be able to compare said information with the related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico.	\$ 429.00	1.4	\$ 600.60
1/18/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding entertainment expenses and deduction for FDIC Premiums under the Pre-reform Law and 2017 Tax Reform to further be able to compare said information with the related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico.	\$ 429.00	1.2	\$ 514.80
1/18/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding self-create property not treated as a capital asset and amortization of research and experimental expenditures under the Pre-reform Law and 2017 Tax Reform to compare said sections with their related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico.	\$ 429.00	1.6	\$ 686.40
1/18/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding the credit for clinical testing expenses for certain drugs & rare diseases and rehabilitation credit under the Pre-reform Law and 2017 Tax Reform, and compare said sections with their related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico.	\$ 429.00	1.7	\$ 729.30
1/18/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding net operating losses of life insurance companies, small life insurance companies and adjustment for change in computing life insurance reserves under the Pre-reform Law and 2017 Tax Reform, and compare said sections with their related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico and that must be considered in the new Puerto Rico Tax Reform.	\$ 429.00	1.3	\$ 557.70
1/18/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding the modification of property/casualty proration rules under the Pre-reform Law and 2017 Tax Reform, and compare said sections with their related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico and that must be considered in the new Puerto Rico Tax Reform.	\$ 429.00	1.5	\$ 643.50
1/18/2018	Marquez, Harry	Review analysis of the impact of the US Tax reform to the Puerto Rico Internal Revenue based on inputs received on January 18, 2018 from F. Pares (Assistant Secretary of PR Internal Revenue & Tax Policy).	\$ 621.00	2.8	\$ 1,738.80

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Date	Professional	Description	Rate	Hours	Fees
1/18/2018	Marquez, Harry	Meet with F. Pares (PR Assistant Secretary of Internal Revenue & Tax Policy), E. Ramos (Deloitte) to provide update on the Sales and Use tax correspondence audits, get input on the analysis needed to understand how the new US tax reform affect Puerto Rico Treasury collections.	\$ 621.00	2.4	\$ 1,490.40
1/18/2018	Marquez, Harry	Meet with SURI team including J. Rohenna, S. Vazquez, J. Aranda (all from PR Internal Revenue), E. Ramos (from Deloitte) to discuss new information query analysis and prepared by the SURI team and how this findings could be implemented on the correspondence audit initiative.	\$ 621.00	2.0	\$ 1,242.00
1/18/2018	Ramos, Edwin	Meet with SURI team including J. Rohenna, S. Vazquez, J. Aranda (all from PR Internal Revenue), H. Marquez (from Deloitte) to discuss new information query analysis and prepared by the SURI team and how this findings could be implemented on the correspondence audit initiative.	\$ 507.00	2.0	\$ 1,014.00
1/18/2018	Ramos, Edwin	Research regarding the reseller certificate and the ability of merchants to claim a credit for taxes paid on the sales use tax returns.	\$ 507.00	1.6	\$ 811.20
1/18/2018	Ramos, Edwin	Meet with F. Pares (PR Assistant Secretary of Internal Revenue & Tax Policy), H. Marquez (Deloitte) to provide update on the Sales and Use tax correspondence audits, get input on the analysis needed to understand how the new US tax reform affect Puerto Rico Treasury collections.	\$ 507.00	2.4	\$ 1,216.80
1/18/2018	Ramos, Edwin	Update to analysis of the US Tax reform based on inputs received on 1/18/18 from F. Pares (PR Assistant Secretary of Internal Revenue & Tax Policy) to complete summary of the changes that will impact or should be further analyze by Treasury.	\$ 507.00	1.5	\$ 760.50
1/18/2018	Ramos, Edwin	Meet with N. Rios (Deloitte) in order to discuss analysis needed related to the impact in the banks in Puerto Rico that will be absorbing work from the closure of the Treasury Department Collection centers.	\$ 507.00	1.3	\$ 659.10
1/18/2018	Rios, Nicole	Meet with E. Ramos (Deloitte) in order to discuss analysis needed related to the impact to the financial institutions in Puerto Rico that will be absorbing work from the closure of the Treasury Department Collection centers.	\$ 366.00	1.3	\$ 475.80
1/18/2018	Rios, Nicole	Review report on amount of transactions per Hacienda Collection centers provided by C. Freire (Hacienda) to be used during the preparation of analysis on the impact to the financial institutions from the Hacienda collection center closures.	\$ 366.00	2.3	\$ 841.80
1/18/2018	Rios, Nicole	Prepare analysis of the increase in transactions expected to the different localities of the Banco Popular of Puerto Rico because of the permanent closure of the Treasury Collection Centers.	\$ 366.00	2.9	\$ 1,061.40
1/18/2018	Rios, Nicole	Review report on location of banks per municipality provided by C. Freire (Hacienda) to be used during the preparation of analysis on the impact to the financial institutions from the Hacienda collection center closures.	\$ 366.00	2.1	\$ 768.60
1/18/2018	Rodriguez, Felipe	Review technical concepts in report to assess the changes to the Act 74 of 2010 Section 3(a)(1)(A) through Section 2(a)(1)(D) comparison with the New proposed Incentives Code.	\$ 507.00	0.6	\$ 304.20
1/18/2018	Torres, Jose	Prepare report to assess the changes to the Act 74 of 2010 Section 2(ee) through Section 2(rr) comparison with the New proposed Incentives Code.	\$ 366.00	2.3	\$ 841.80
1/18/2018	Torres, Jose	Update report to assess the changes to the Act 74 of 2010 in comparison with the New proposed Incentives Code.	\$ 366.00	1.2	\$ 439.20
1/18/2018	Torres, Jose	Prepare report to assess the changes to the Act 74 of 2010 Section 3(a)(1)(A) through Section 2(a)(1)(D) comparison with the New proposed Incentives Code.	\$ 366.00	2.1	\$ 768.60
1/18/2018	Torres, Jose	Update to incorporate changes to the report to assess the changes to the Act 74 of 2010 in comparison with the New proposed Incentives Code.	\$ 366.00	2.6	\$ 951.60
1/19/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding the repeal of Section 847/estimated tax payments of insurance companies and certain policy acquisition expenses under the Pre-reform Law and 2017 Tax Reform, and compare said sections with their related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico and that must be considered in the new Puerto Rico Tax Reform.	\$ 429.00	1.2	\$ 514.80

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FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
1/19/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding the tax reporting requirement for life settlement transactions under the Pre-reform Law and 2017 Tax Reform, and compare said sections with their related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico and that must be considered in the new Puerto Rico Tax Reform.	\$ 429.00	1.3	\$ 557.70
1/19/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding the denial of deduction for settlements subject to a non-disclosure agreement paid in connection with sexual harassment or sexual abuse under the Pre-reform Law and 2017 Tax Reform in order to compare said sections with their related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico.	\$ 429.00	1.2	\$ 514.80
1/19/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding the employer credit for paid family and medical leave under the Pre-reform Law and 2017 Tax Reform in order to be able to compare said sections with their related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico.	\$ 429.00	1.5	\$ 643.50
1/19/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding the deductibility of fines and penalties for federal income tax purposes under the Pre-reform Law and 2017 Tax Reform in order to compare said sections with their related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico.	\$ 429.00	1.4	\$ 600.60
1/19/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding the aircraft management services under the Pre-reform Law and 2017 Tax Reform in order to compare said sections with their related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico.	\$ 429.00	1.7	\$ 729.30
1/19/2018	Marquez, Harry	Review/update correspondence audit letter based on requirement, descriptions, inputs received from meeting held with the SURI team.	\$ 621.00	3.5	\$ 2,173.50
1/19/2018	Marquez, Harry	Meet with SURI team including J. Rohenna, S. Vazquez, J. Aranda (PR Internal Revenue), E. Ramos (Deloitte) to see presentation regarding the sales and use tax correspondence audit initiative.	\$ 621.00	1.8	\$ 1,117.80
1/19/2018	Ramos, Edwin	Attend seminar provided by F. Pares (PR Assistant Secretary of Internal Revenue & Tax Policy) to the SURI personnel on the expected changes to the PR Tax Code with the new PR tax reform.	\$ 507.00	2.6	\$ 1,318.20
1/19/2018	Ramos, Edwin	Meet with SURI team including J. Rohenna, S. Vazquez, J. Aranda (all from PR Internal Revenue), H. Marquez (from Deloitte) to discuss new information query analysis and prepared by the SURI team and how this findings could be implemented on the sales and use tax correspondence audit initiative.	\$ 507.00	1.8	\$ 912.60
1/19/2018	Ramos, Edwin	Review correspondence audit letter based on requirement, descriptions, inputs received from meeting with the SURI team.	\$ 507.00	3.6	\$ 1,825.20
1/19/2018	Rios, Nicole	Update analysis of the increase in transactions expected to the different localities of the Banco Popular of Puerto Rico because of the permanent closure of the Treasury Collection Centers.	\$ 366.00	2.4	\$ 878.40
1/19/2018	Rodriguez, Felipe	Review report to assess the changes to the Act 74 of 2010 Section 2(ee) through Section 2(rr) comparison with the New proposed Incentives Code.	\$ 507.00	0.3	\$ 152.10
1/19/2018	Torres, Jose	Prepare report to assess the changes to the Act 74 of 2010 Section 3(E) through Section 3(I) in comparison with the New proposed Tax Incentives Code.	\$ 366.00	2.4	\$ 878.40
1/21/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding the qualified opportunity zones under the Pre-reform Law and 2017 Tax Reform in order to compare said sections with their related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico.	\$ 429.00	1.8	\$ 772.20

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Date	Professional	Description	Rate	Hours	Fees
1/21/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding the net operating loss deduction under the Pre-reform Law and 2017 Tax Reform in order to compare said sections with their related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico.	\$ 429.00	1.4	\$ 600.60
1/21/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding the tax basis of life insurance contracts under the Pre-reform Law and 2017 Tax Reform in order to compare said sections with their related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico.	\$ 429.00	1.4	\$ 600.60
1/22/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding the advance refunding bonds and tax credits bonds under the Pre-reform Law and 2017 Tax Reform in order to compare said sections with their related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico.	\$ 429.00	1.8	\$ 772.20
1/22/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding the computation of life insurance tax reserves and life insurance company proration for dividends received deduction under the Pre-reform Law and 2017 Tax Reform in order to compare said sections with their related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico.	\$ 429.00	1.9	\$ 815.10
1/22/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding the exception to transfer for value rule under the Pre-reform Law and 2017 Tax Reform in order to compare said sections with their related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico.	\$ 429.00	1.6	\$ 686.40
1/22/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding the special rule for distributions to shareholders from pre-1984 policyholders surplus account under the Pre-reform Law and 2017 Tax Reform in order to compare said sections with their related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico.	\$ 429.00	1.8	\$ 772.20
1/22/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding the modification of discounting rules for unpaid losses under the Pre-reform Law and 2017 Tax Reform in order to compare said sections with their related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico.	\$ 429.00	2.1	\$ 900.90
1/22/2018	Marquez, Harry	Update correspondence audit letter based on additional inputs received from the SURI team.	\$ 621.00	2.0	\$ 1,242.00
1/22/2018	Morla, Marcos	Review mapping tables provided by C. Freire (PR Treasury - Consultant) related to current locations of collection offices as part of the reorganization of collection process/ migration to Banking Industry.	\$ 546.00	1.9	\$ 1,037.40
1/22/2018	Morla, Marcos	Review Tourism Incentives Act summary table of proposed changes as part of the review of impact of proposed changes to the Tax Incentives Code in order to calculate impact on collections to be used as part of the Corporate Tax Reform.	\$ 546.00	2.2	\$ 1,201.20
1/22/2018	Morla, Marcos	Prepare support related to collection estimate for the Revenue Initiatives to be included as part of the revised Fiscal Plan as requested by T. Murphy (Ankura).	\$ 546.00	2.1	\$ 1,146.60
1/22/2018	Ramos, Edwin	Update to correspondence audit letter based on additional comments, inputs received from the SURI team.	\$ 507.00	2.8	\$ 1,419.60
1/22/2018	Ramos, Edwin	Meet with N. Rios (Deloitte) to discuss status of the project related to the analysis of the effect of Treasury Collection Center in the different financial institutions that will be absorbing the transactions.	\$ 507.00	1.1	\$ 557.70
1/22/2018	Ramos, Edwin	Prepare sales and use tax correspondence audit memo to document the criteria used by Treasury on the process to complete the audits.	\$ 507.00	2.1	\$ 1,064.70
1/22/2018	Ramos, Edwin	Prepare schedule to document the amount of transactions that will be absorbed by local financial institutions from the closure of Hacienda collection center.	\$ 507.00	2.4	\$ 1,216.80

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Date	Professional	Description	Rate	Hours	Fees
1/22/2018	Rios, Nicole	Meet with E. Ramos (Deloitte) to discuss status of the project related to the analysis of the effect of Treasury Collection Center in the different financial institutions that will be absorbing the transactions.	\$ 366.00	1.1	\$ 402.60
1/22/2018	Rios, Nicole	Prepare analysis of the personnel volume expected by localities of the Banco Popular of Puerto Rico due to the permanent closure of the Treasury Collection Centers in the municipalities of Puerto Rico.	\$ 366.00	2.5	\$ 915.00
1/22/2018	Rodriguez, Felipe	Review of report to assess the changes to the Act 74 of 2010 Section 3(a)(9) through Section 4 in comparison with the New proposed Tax Incentives Code.	\$ 507.00	1.1	\$ 557.70
1/22/2018	Torres, Jose	Prepare report to assess the changes to the Act 74 of 2010 Section 3(a)(2) through Section 3(a)(5)(C) in comparison with the New proposed Tax Incentives Code.	\$ 366.00	1.9	\$ 695.40
1/22/2018	Torres, Jose	Prepare report to assess the changes to the Act 74 of 2010 Section 3(a)(6) through Section (a)(8) in comparison with the New proposed Tax Incentives Code.	\$ 366.00	2.1	\$ 768.60
1/22/2018	Torres, Jose	Prepare report to assess the changes to the Act 74 of 2010 Section 3(a)(9) through Section 4 in comparison with the New proposed Tax Incentives Code.	\$ 366.00	1.6	\$ 585.60
1/23/2018	Marquez, Harry	Attend weekly meeting with M. Diaz, J. Rohenna, D. Rodriguez, D. Coons, R. Negron, S. Vazquez, C. Freire, J. Aranda (Hacienda & SURI), E. Ramos (Deloitte) to discuss new revenue initiative regarding correspondence audit mathematical error on sales use tax.	\$ 621.00	3.4	\$ 2,111.40
1/23/2018	Marquez, Harry	Work on preparation of summary Excel table to document the impact of the New US Tax Reform on the Treasury collections regarding corporate taxes.	\$ 621.00	2.9	\$ 1,800.90
1/23/2018	Marquez, Harry	Work on preparation of summary Excel table to document the impact of the New US Tax Reform on the Treasury collections regarding individual taxes.	\$ 621.00	2.8	\$ 1,738.80
1/23/2018	Marquez, Harry	Review draft of the Sales and Use Tax correspondence audit letter along with the draft of memo to document the criteria used by Treasury on the process to complete the audit process.	\$ 621.00	2.9	\$ 1,800.90
1/23/2018	Morla, Marcos	Participate in meeting with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), E. Rios (PR Treasury - Assistant Secretary of Economic Affairs), T. Murphy, F. Battle (Ankura) to discuss supporting documents related to revised collection estimated for the Revenue Initiatives to be included as part of the revised Fiscal Plan.	\$ 546.00	2.3	\$ 1,255.80
1/23/2018	Morla, Marcos	Participate in meeting with R. Cruz (PR Treasury - Under Secretary) to discuss pending work needed related to the Employee Retention Credit work/implementation plans.	\$ 546.00	0.8	\$ 436.80
1/23/2018	Morla, Marcos	Participate in meeting with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), E. Rios (PR Treasury - Assistant Secretary of Economic Affairs) to discuss historical/ current collection estimated on various Revenue Initiatives in order to make updates to supporting documents requested by McKinsey based on Ankura's feedback.	\$ 546.00	2.6	\$ 1,419.60
1/23/2018	Morla, Marcos	Prepare updates to supporting documents for various Revenue Initiatives requested by McKinsey based on additional information provided by E. Rios (PR Treasury - Assistant Secretary of Economic Affairs) to be used as part of the revised Fiscal Plan.	\$ 546.00	2.9	\$ 1,583.40
1/23/2018	Morla, Marcos	Participate in meeting with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) to discuss summary needed of impact of changes of the Federal Tax Reform in order to align local Tax Code to mitigate impact.	\$ 546.00	1.6	\$ 873.60
1/23/2018	Ramos, Edwin	Attend weekly meeting with M. Diaz, J. Rohenna, D. Rodriguez, D. Coons, R. Negron, S. Vazquez, C. Freire, J. Aranda (all from Hacienda & SURI), H. Marquez (Deloitte) to discuss new revenue initiative regarding correspondence audit.	\$ 507.00	3.4	\$ 1,723.80
1/23/2018	Ramos, Edwin	Prepare summary Excel table to document the impact of the New US Tax Reform on the Treasury collections regarding corporate taxes.	\$ 507.00	2.6	\$ 1,318.20

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1/23/2018	Ramos, Edwin	Prepare summary Excel table to document the impact of the New US Tax Reform on the Treasury collections regarding individual taxes.	\$ 507.00	2.2	\$ 1,115.40
1/23/2018	Rodriguez, Felipe	Review technical concepts in report containing analysis to assess the changes to the Act 74 of 2010 Section 5(d)(3) through Section 5(f)(1) in comparison with the New proposed Tax Incentives Code.	\$ 507.00	1.1	\$ 557.70
1/23/2018	Torres, Jose	Update to report (sections 1 through 4) of the analysis to assess the changes to the Act 74 of 2010 in comparison with the New proposed Tax Incentives Code.	\$ 366.00	1.2	\$ 439.20
1/23/2018	Torres, Jose	Prepare report to assess the changes to the Act 74 of 2010 Section 5 through Section 5(d)(2) in comparison with the New proposed Tax Incentives Code.	\$ 366.00	1.4	\$ 512.40
1/23/2018	Torres, Jose	Analysis to assess the changes to the Act 74 of 2010 Section 5(d)(3) through Section 5(f)(1) in comparison with the New proposed Tax Incentives Code.	\$ 366.00	1.2	\$ 439.20
1/24/2018	Gil Diaz, Pablo	Review change in sections of the U.S. Internal Revenue Code regarding Like-Kind Exchanges of Real Property under the Pre-reform Law and 2017 Tax Reform in order to compare said sections with their related sections under the Puerto Rico Internal Revenue Code to determine the impact that may have in Puerto Rico.	\$ 429.00	2.9	\$ 1,244.10
1/24/2018	Marquez, Harry	Meet with F. Pares (Assistant Secretary of PR Internal Revenue & Tax Policy) to discuss Puerto Rico tax Reform recent inputs received from Treasury Secretary and Governor.	\$ 621.00	2.9	\$ 1,800.90
1/24/2018	Morla, Marcos	Review Federal Tax Reform Summary provided by F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy) in order to cross reference to sections under the current Puerto Rico Tax Code to be able to identify differences.	\$ 546.00	2.9	\$ 1,583.40
1/24/2018	Morla, Marcos	Review Sales/Use Tax Correspondence Audits letter provided by J. Rohena (PR Treasury - Consultant) in order to ascertain compliance with work plan included in the revised Fiscal Plan.	\$ 546.00	1.6	\$ 873.60
1/24/2018	Ramos, Edwin	Prepare presentation of summary regarding the impact of the New US Tax Reform on the Treasury collections regarding corporate taxes to be used at meeting with F. Pares (Hacienda).	\$ 507.00	3.1	\$ 1,571.70
1/24/2018	Ramos, Edwin	Prepare presentation of summary regarding the impact of the New US Tax Reform on the Treasury collections regarding individual taxes to be used at meeting with F. Pares (Hacienda).	\$ 507.00	3.2	\$ 1,622.40
1/24/2018	Ramos, Edwin	Draft email to D. Rodriguez (Hacienda) to provide draft of the Sales and Use Tax correspondence audit letter, and draft of memo to document the criteria used by Treasury on the process to complete the audit process.	\$ 507.00	1.4	\$ 709.80
1/24/2018	Rios, Nicole	Prepare analysis of the increase in transactions expected for the different localities of the Banco Santander of PR due to the permanent closure of the Treasury Collection Centers.	\$ 366.00	2.4	\$ 878.40
1/24/2018	Rios, Nicole	Prepare table to report the expected money value of the transactions that will receive the localities of Banco Popular of Puerto Rico due to the permanent closure of the Treasury Collection Centers in the municipalities of Puerto Rico.	\$ 366.00	2.2	\$ 805.20
1/24/2018	Rodriguez, Felipe	Review of report to assess the changes to the Act 74 of 2010 Section 9(a) through Section 9(d) in comparison with the New proposed Tax Incentives Code.	\$ 507.00	0.8	\$ 405.60
1/24/2018	Torres, Jose	Prepare report to assess the changes to the Act 74 of 2010 Section 5(f)(2) through Section 5(f)(7)(D) in comparison with the New proposed Tax Incentives Code.	\$ 366.00	2.1	\$ 768.60
1/24/2018	Torres, Jose	Prepare report to assess the changes to the Act 74 of 2010 Section 5(f)(8) through Section 7(a) in comparison with the New proposed Tax Incentives Code.	\$ 366.00	2.2	\$ 805.20
1/24/2018	Torres, Jose	Prepare report to assess the changes to the Act 74 of 2010 Section 7(b) through Section 8 in comparison with the New proposed Tax Incentives Code.	\$ 366.00	2.2	\$ 805.20

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1/24/2018	Torres, Jose	Prepare report to assess the changes to the Act 74 of 2010 Section 9(a) through Section 9(d) in comparison with the New proposed Tax Incentives Code.	\$ 366.00	2.3	\$ 841.80
1/25/2018	Marquez, Harry	Attend meeting with C. Colon, B. Alvarez, T. Fuentes, F. Pares (all from Hacienda), E. Ramos (Deloitte) to present and discuss summary of federal tax reform implications on Treasury operations, collections and new Puerto Rico tax reform.	\$ 621.00	5.6	\$ 3,477.60
1/25/2018	Morla, Marcos	Prepare presentation related to progress made on the various ongoing Revenue Initiatives projects to be presented to R. Maldonado (PR Secretary of Treasury).	\$ 546.00	0.6	\$ 327.60
1/25/2018	Morla, Marcos	Review Tourism Incentives Act summary table of proposed changes against current Tourism Incentives Act in order to be able to estimate impact of changes with the Economic Affairs Department in Treasury to be included as part of the revised collection estimates in the Fiscal Plan.	\$ 546.00	1.8	\$ 982.80
1/25/2018	Morla, Marcos	Review documents provided by C. Freire (PR Treasury - Consultant) related to current transaction carried out at collection offices, proposed reorganization plan to transition the services provided to the Banking Industry.	\$ 546.00	1.4	\$ 764.40
1/25/2018	Ramos, Edwin	Attend meeting with C. Colon, B. Alvarez, T. Fuentes, F. Pares (all from Hacienda), H. Marquez (Deloitte) to present and discuss summary of federal tax reform implications on Treasury operations, collections and new Puerto Rico tax reform.	\$ 507.00	5.6	\$ 2,839.20
1/25/2018	Ramos, Edwin	Prepare summary for F. Pares (PR Assistant Secretary of Internal Revenue & Tax Policy) regarding implementation of partnership changes from the Federal Tax reform to the PR tax reform project.	\$ 507.00	2.6	\$ 1,318.20
1/25/2018	Rios, Nicole	Prepare analysis of the impact of the localities of the Banco Santander of Puerto Rico due to the permanent closure of the Treasury Collection Centers in the municipalities of Puerto Rico.	\$ 366.00	2.8	\$ 1,024.80
1/25/2018	Rios, Nicole	Prepare table to report the expected money value of the transactions that will be received by the localities of Banco Santander due to the permanent closure of the Treasury Collection Centers in the municipalities of Puerto Rico.	\$ 366.00	2.3	\$ 841.80
1/25/2018	Rios, Nicole	Prepare analysis of the impact on the localities of the First Bank of Puerto Rico due to the permanent closure of the Treasury Collection Centers in the municipalities of Puerto Rico.	\$ 366.00	2.7	\$ 988.20
1/25/2018	Rodriguez, Felipe	Review new terms included on report to assess the changes to the Act 74 of 2010 Section 10 through Section 11(b) in comparison with the New proposed Tax Incentives Code.	\$ 507.00	1.4	\$ 709.80
1/25/2018	Torres, Jose	Prepare report to assess the changes to the Act 74 of 2010 Section 10 through Section 11(b) in comparison with the New proposed Tax Incentives Code.	\$ 366.00	2.2	\$ 805.20
1/25/2018	Torres, Jose	Prepare report to assess the changes to the Act 74 of 2010 Section 12 through Section 13 in comparison with the New proposed Tax Incentives Code.	\$ 366.00	2.1	\$ 768.60
1/25/2018	Torres, Jose	Prepare report to assess the changes to the Act 74 of 2010 Section 14 through Section 18 in comparison with the New proposed Tax Incentives Code.	\$ 366.00	1.6	\$ 585.60
1/25/2018	Torres, Jose	Update to sections 9 through 18 of the analysis to assess the changes to the Act 74 of 2010 in comparison with the New proposed Tax Incentives Code.	\$ 366.00	1.2	\$ 439.20
1/26/2018	Morla, Marcos	Prepare presentation related to summary of proposed changes to the Partnership provisions in Puerto Rico Tax Reform.	\$ 546.00	2.8	\$ 1,528.80
1/26/2018	Morla, Marcos	Prepare presentation related to summary of proposed changes to the Corporate provisions in Puerto Rico Tax Reform.	\$ 546.00	2.3	\$ 1,255.80
1/26/2018	Morla, Marcos	Participate in call with R. Cruz (PR Treasury - Under Secretary) to discuss status of analysis of the Tourism Incentives Act proposed changes table, status of work plan for the Employee Retention Credit.	\$ 546.00	0.6	\$ 327.60
1/26/2018	Ramos, Edwin	Prepare summary of changes needed to adapt the draft of the Puerto Rico Tax Reform project to the changes from the Federal Tax reform.	\$ 507.00	3.4	\$ 1,723.80

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1/25/2018	Ramos, Edwin	Prepare analysis on the implications of the changes established by the US Tax reform regarding partnerships on the PR Tax code.	\$ 507.00	3.6	\$ 1,825.20
1/26/2018	Rios, Nicole	Prepare table to report the expected money value of the transactions that will be received by the localities of First Bank due to the permanent closure of the Treasury Collection Centers in the municipalities of Puerto Rico.	\$ 366.00	2.9	\$ 1,061.40
1/26/2018	Rios, Nicole	Update table to report of the expected money value of the transactions that will be received by the localities of First Bank due to the permanent closure of the Treasury Collection Centers in the municipalities of Puerto Rico with revised detail of localities.	\$ 366.00	2.9	\$ 1,061.40
1/26/2018	Rios, Nicole	Prepare summary report regarding the analysis of the effect on the branches of the different banks in Puerto Rico, after the permanent closure of the Treasury Collection Centers.	\$ 366.00	2.7	\$ 988.20
1/26/2018	Rodriguez, Felipe	Review sections 1 through 3 of the analysis to assess the changes to the Act 74 of 2010 in comparison with the new proposed Tax Incentives Code.	\$ 507.00	1.3	\$ 659.10
1/26/2018	Torres, Jose	Update sections 1 through 3 of the analysis to assess the changes to the Act 74 of 2010 in comparison with the new proposed Tax Incentives Code.	\$ 366.00	1.4	\$ 512.40
1/26/2018	Torres, Jose	Update sections 4 through 7 to assess the changes to the Act 74 of 2010 in comparison with the new proposed Tax Incentives Code.	\$ 366.00	2.2	\$ 805.20
1/26/2018	Torres, Jose	Update sections 8 through 10 of the analysis to assess the changes to the Act 74 of 2010 in comparison with the new proposed Tax Incentives Code.	\$ 366.00	2.1	\$ 768.60
1/26/2018	Torres, Jose	Update sections 11 through 18 of the analysis to assess the changes to the Act 74 of 2010 in comparison with the new proposed Tax Incentives Code.	\$ 366.00	1.4	\$ 512.40
1/27/2018	Marquez, Harry	Attend meeting with C. Colon, B. Alvarez, T. Fuentes, F. Pares (Hacienda) F. Rodriguez, E. Ramos, M. Morla (Deloitte) to present and discuss federal tax reform implications on Treasury operations, collections, and new Puerto Rico tax reform and be able to complete presentation on this changes.	\$ 621.00	6.0	\$ 3,726.00
1/27/2018	Morla, Marcos	Meeting with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), C. Colon (PR Treasury - Consultant), H. Marquez, E. Ramos, F. Rodriguez (Deloitte) to discuss proposed changes on Puerto Rico Tax Reform in order to work with summary table, presentations for the Governor, legislature.	\$ 546.00	1.8	\$ 982.80
1/27/2018	Morla, Marcos	Prepare table with breakdown of payment information related to Royalties for Companies subject to Act 154 Tax provided by R. Cruz (PR Treasury - Under Secretary) to be included as part of deliverable requested by the Fiscal Board on Tax Incentives.	\$ 546.00	1.9	\$ 1,037.40
1/27/2018	Morla, Marcos	Review Tourism Incentives Act summary table of proposed changes against current Tourism Incentives Act related to credits in order to prepare summary to discuss with the Puerto Rico Treasury Economic Affairs Department to calculate impact of changes.	\$ 546.00	2.3	\$ 1,255.80
1/27/2018	Ramos, Edwin	Attend meeting with C. Colon, B. Alvarez, T. Fuentes, F. Pares (Hacienda) F. Rodriguez, H. Marquez, M. Morla (Deloitte) to present and discuss federal tax reform implications on Treasury operations, collections, and new Puerto Rico tax reform and be able to complete presentation on this changes.	\$ 507.00	6.0	\$ 3,042.00
1/27/2018	Rodriguez, Felipe	Attend meeting with C. Colon, B. Alvarez, T. Fuentes, F. Pares (Hacienda) H. Marquez, E. Ramos, M. Morla (Deloitte) to present and discuss federal tax reform implications on Treasury operations, collections, and new Puerto Rico tax reform and be able to complete presentation on this changes.	\$ 507.00	6.0	\$ 3,042.00
1/29/2018	Gil Diaz, Pablo	Participate in January 29 update meeting with H. Marquez (Deloitte) to discuss the status of the previous revenue initiatives and the new revenue initiatives related to the Unified System of Internal Revenue (SURI) and the Puerto Rico tax reform.	\$ 429.00	0.9	\$ 386.10

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1/29/2018	Marquez, Harry	Meet with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), C. Colon, T. Fuentes (PR Treasury - Consultant), M. Morla, F. Rodriguez (Deloitte) to discuss proposed changes on Puerto Rico Tax reform in order to prepare summary table.	\$ 621.00	6.0	\$ 3,726.00
1/29/2018	Marquez, Harry	Participate in January 29 update meeting with P. Gil (Deloitte) to discuss the status of the previous revenue initiatives and the new revenue initiatives related to the Unified System of Internal Revenue and the Puerto Rico tax reform.	\$ 621.00	0.9	\$ 558.90
1/29/2018	Morla, Marcos	Meet with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), C. Colon, T. Fuentes (PR Treasury - Consultant), H. Marquez, F. Rodriguez (Deloitte) to discuss proposed changes on Puerto Rico Tax reform in order to prepare summary table.	\$ 546.00	6.0	\$ 3,276.00
1/29/2018	Morla, Marcos	Participate in meeting with R. Cruz (PR Treasury - Under Secretary) to discuss presentation needed related to impact of changes in Federal Tax Reform for entities subject to Tax under Section 154.	\$ 546.00	0.5	\$ 273.00
1/29/2018	Rodriguez, Felipe	Meet with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), C. Colon, T. Fuentes (PR Treasury - Consultant), H. Marquez, M. Morla (Deloitte) to discuss proposed changes on Puerto Rico Tax reform in order to prepare summary table.	\$ 507.00	6.0	\$ 3,042.00
1/30/2018	Gil Diaz, Pablo	Research regarding the "Tax Cuts and Jobs Act" to prepare presentation for R. Cruz (Sub-secretary of Internal Revenue) to be provided at the XXIX Tax Forum.	\$ 429.00	1.6	\$ 686.40
1/30/2018	Gil Diaz, Pablo	Prepare presentation regarding the "Tax Cuts and Jobs Act" to be provided at the XXIX Tax Forum.	\$ 429.00	2.3	\$ 986.70
1/30/2018	Gil Diaz, Pablo	Research regarding the Global Intangible Low Taxed Income ("GILTI") and its calculation to include on presentation for R. Cruz (Sub-secretary of Internal Revenue) to be provided at the XXIX Tax Forum.	\$ 429.00	1.8	\$ 772.20
1/30/2018	Gil Diaz, Pablo	Prepare presentation regarding various proposals for Puerto Rico to address the GILTI Tax to be provided at the XXIX Tax Forum.	\$ 429.00	2.1	\$ 900.90
1/30/2018	Marquez, Harry	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), B. Alvarez (PR Treasury - Consultant), M. Morla (Deloitte) to discuss IT requirements, changes needed in order to account for steps included in the implementation plan for the new Employee Retention Tax Credit.	\$ 621.00	3.4	\$ 2,111.40
1/30/2018	Marquez, Harry	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), B. Alvarez, L. Arroyo (PR Treasury - Consultant), M. Morla (Deloitte) to discuss deliverable requested by the Fiscal Board on information related to entities subject to Tax under Section 154.	\$ 621.00	2.2	\$ 1,366.20
1/30/2018	Marquez, Harry	Participate in meeting with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), C. Colon, T. Fuentes (PR Treasury - Consultant), M. Morla, F. Rodriguez (Deloitte) to discuss proposed changes on Puerto Rico Tax reform in order to prepare summary table.	\$ 621.00	3.1	\$ 1,925.10
1/30/2018	Marquez, Harry	Meet with F. Pares (Assistant Secretary of PR Internal Revenue & Tax Policy) to discuss the employee retention tax credit plan.	\$ 621.00	0.4	\$ 248.40
1/30/2018	Morla, Marcos	Participate in meeting with R. Cruz, B. Alvarez (PR Treasury - Consultant), H. Marquez (Deloitte) to discuss IT requirements, changes needed in order to account for steps included in the implementation plan for the new Employee Retention Tax Credit.	\$ 546.00	3.4	\$ 1,856.40
1/30/2018	Morla, Marcos	Participate in meeting with R. Cruz, B. Alvarez, L. Arroyo (PR Treasury - Consultant), H. Marquez (Deloitte) to discuss deliverable requested by the Fiscal Board on information related to entities subject to Tax under Section 154.	\$ 546.00	2.2	\$ 1,201.20
1/30/2018	Morla, Marcos	Participate in meeting with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), C. Colon, T. Fuentes (PR Treasury - Consultant), H. Marquez, F. Rodriguez (Deloitte) to discuss proposed changes on Puerto Rico Tax reform in order to prepare summary table.	\$ 546.00	3.1	\$ 1,692.60
1/30/2018	Morla, Marcos	Prepare presentation related to changes in Federal Tax Reform impacting entities subject to tax under Section 154.	\$ 546.00	0.9	\$ 491.40

Deloitte Financial Advisory Services LLP
FOURTH COMBINED MONTHLY FEE STATEMENT
EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
FOR THE JANUARY STATEMENT PERIOD
January 1, 2018 through January 31, 2018

FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
1/30/2018	Ramos, Edwin	Review presentation regarding the "Tax Cuts and Jobs Act" for R. Cruz (Sub-secretary of Internal Revenue) to be provided at the XXIX CPA Society Tax Forum.	\$ 507.00	2.8	\$ 1,419.60
1/30/2018	Ramos, Edwin	Research regarding the Global Intangible Low Taxed Income ("GILTI") to further include in presentation for R. Cruz (Sub-secretary of Internal Revenue) to be provided at the XXIX CPA Society Tax Forum.	\$ 507.00	2.6	\$ 1,318.20
1/30/2018	Ramos, Edwin	Review summary of research regarding "Tax Cuts and Jobs Act" that will be used as part of the presentation for R. Cruz (Sub-secretary of Internal Revenue) to be provided at the XXIX CPA Society Tax Forum.	\$ 507.00	0.8	\$ 405.60
1/30/2018	Rodriguez, Felipe	Participate in meeting with F. Pares (PR Treasury Assistant Secretary of Internal Revenue / Tax Policy), C. Colon (PR Treasury - Consultant), T. Fuentes (PR Treasury - Consultant), M. Morla, H. Marquez (Deloitte) to discuss proposed changes on Puerto Rico Tax reform in order to prepare summary table.	\$ 507.00	3.1	\$ 1,571.70
1/31/2018	Gil Diaz, Pablo	Research regarding the applicability of the Employee Retention Credit to prepare presentation for R. Cruz (Sub-secretary of Internal Revenue) to be provided at the XXIX Tax Forum.	\$ 429.00	1.7	\$ 729.30
1/31/2018	Gil Diaz, Pablo	Prepare presentation regarding example scenarios of the Employee Retention Credit to be provided at the XXIX Tax Forum, as requested by R. Cruz (Sub-secretary of Internal Revenue).	\$ 429.00	1.6	\$ 686.40
1/31/2018	Gil Diaz, Pablo	Research regarding Act. 25-2017 (Internet Sales) to prepare presentation for R. Cruz (Sub-secretary of Internal Revenue) to be provided at the XXIX Tax Forum.	\$ 429.00	1.7	\$ 729.30
1/31/2018	Gil Diaz, Pablo	Prepare presentation regarding the Act. 25-2017 (Internet Sales) to be provided at the XXIX Tax Forum.	\$ 429.00	2.3	\$ 986.70
1/31/2018	Gil Diaz, Pablo	Research regarding the corporate Tax Reform to prepare presentation for R. Cruz (Sub-secretary of Internal Revenue) to be provided at the XXIX Tax Forum.	\$ 429.00	1.2	\$ 514.80
1/31/2018	Marquez, Harry	Meet with F. Pares (Assistant Secretary of PR Internal Revenue & Tax Policy), C. Colon (Hacienda Consultant) and F. Rodriguez (Deloitte) to discuss proposals for the Puerto Rico Tax Reform to provide comments to R. Maldonado (Secretary of PR Internal Revenue).	\$ 621.00	8.0	\$ 4,968.00
1/31/2018	Morla, Marcos	Assist in the preparation of workflow summary related to source documents/ tax forms used for the payments of different taxes to be sent to the Fiscal Board.	\$ 546.00	2.9	\$ 1,583.40
1/31/2018	Morla, Marcos	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), B. Alvarez (PR Treasury - Consultant), L. Arroyo (PR Treasury - Consultant), J. Torres (Deloitte) to discuss deliverable requested by the Fiscal Board on information related to entities subject to Tax under Section 154 based on final determination by the Board on information needed.	\$ 546.00	0.9	\$ 491.40
1/31/2018	Morla, Marcos	Assist with the preparation of deliverable requested by the Fiscal Board related to tax information for entities subject to tax under Section 154.	\$ 546.00	1.8	\$ 982.80
1/31/2018	Morla, Marcos	Prepare presentation related to summary of changes in Federal Tax Reform to be presented to the PR CPA State Society.	\$ 546.00	0.9	\$ 491.40
1/31/2018	Morla, Marcos	Review presentation related to summary of proposed changes in Puerto Rico Tax Reform to be presented to the PR CPA State Society.	\$ 546.00	1.1	\$ 600.60
1/31/2018	Morla, Marcos	Prepare presentation related to summary of provisions related to the Employee Retention Credit to be presented to the PR CPA State Society.	\$ 546.00	1.4	\$ 764.40
1/31/2018	Rodriguez, Felipe	Meet with F. Pares (Assistant Secretary of PR Internal Revenue & Tax Policy), C. Colon (Hacienda Consultant), H. Marquez (Deloitte) to discuss proposals for the Puerto Rico Tax Reform to provide comments to R. Maldonado (Secretary of PR Internal Revenue).	\$ 507.00	4.4	\$ 2,230.80
1/31/2018	Torres, Jose	Prepare summary report of Act 154 Entities' 2016 Income tax returns of first 10 Taxpayers to be presented before the Financial Oversight & Management Board of P.R. as per request of R. Cruz (PR - Under Secretary of Treasury).	\$ 366.00	2.6	\$ 951.60
1/31/2018	Torres, Jose	Prepare summary of Act 154 Entities' 2016 Income tax returns of Taxpayers 11-19 to be presented before the Financial Oversight & Management Board of P.R. as per request of R. Cruz (PR - Under Secretary of Treasury).	\$ 366.00	1.7	\$ 622.20

Deloitte Financial Advisory Services LLP
 FOURTH COMBINED MONTHLY FEE STATEMENT
 EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
 FOR THE JANUARY STATEMENT PERIOD
 January 1, 2018 through January 31, 2018

FY18 Tax Revenue Enhancement Initiatives

Date	Professional	Description	Rate	Hours	Fees
1/31/2018	Torres, Jose	Prepare summary of Act 154 Entities' 2016 Income tax returns of Taxpayers 20-33 to be presented before the Financial Oversight & Management Board of P.R. as per request of R. Cruz (PR - Under Secretary of Treasury).	\$ 366.00	1.6	\$ 585.60
1/31/2018	Torres, Jose	Participate in meeting with R. Cruz (PR Treasury - Under Secretary), B. Alvarez (PR Treasury - Consultant), L. Arroyo (PR Treasury - Consultant), M. Morla (Deloitte) to discuss deliverable requested by the Fiscal Board on information related to entities subject to Tax under Section 154 based on final determination by the Board on information needed.	\$ 366.00	0.9	\$ 329.40

Total January Statement Period - FY18 Tax Revenue Enhancement Initiatives	431.7	\$ 213,051.00
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Deloitte Financial Advisory Services LLP
FOURTH COMBINED MONTHLY FEE STATEMENT
EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
FOR THE JANUARY STATEMENT PERIOD
January 1, 2018 through January 31, 2018

Monthly Fee Statement / Interim Fee Application Preparation

Date	Professional	Description	Rate	Hours	Fees
1/11/2018	Gutierrez, Dalia	Review December expense detail in preparation for the monthly fee application.	\$ 255.00	2.0	\$ 510.00
1/12/2018	Gutierrez, Dalia	Prepare and format the December expense detail for the monthly fee application.	\$ 255.00	2.9	\$ 739.50
1/14/2018	Lew, Matt	Prepare reconciliation of expenses billed to client for May-3 through September-30 with source documentation (receipt) files prepared for each professional by month for submission to GPR.	\$ 546.00	3.0	\$ 1,638.00
1/14/2018	Lew, Matt	Call with R. Cortez (Deloitte) to discuss number of missing receipts identified during reconciliation process of master expense file to individual receipt files.	\$ 546.00	0.8	\$ 436.80
1/15/2018	Lew, Matt	Prepare estimate for T. Hurley (Deloitte) of fees (billed in First Interim and to-be-billed on subsequent Fee Statements) through Dec-31 to assess amount of budget remaining under FY18 contract fee cap.	\$ 546.00	1.8	\$ 982.80
1/17/2018	Gutierrez, Dalia	Pull work in process report for Puerto Rico engagement, forward to B. Cortez.	\$ 255.00	0.5	\$ 127.50
1/19/2018	Gutierrez, Dalia	Prepare Puerto Rico invoice for December 2017.	\$ 255.00	0.5	\$ 127.50
1/22/2018	Gutierrez, Dalia	Pull work in process report for the Puerto Rico engagement per B. Cortez, period December 19, 2017 through January 22, 2018.	\$ 255.00	0.3	\$ 76.50
Total January Statement Period - Monthly Fee Statement / Fee Application Preparation				11.8	\$ 4,638.60

Deloitte Financial Advisory Services LLP
 FOURTH COMBINED MONTHLY FEE STATEMENT
 EXHIBIT A-4 - PROFESSIONAL SERVICES FEES SORTED BY CATEGORY
 FOR THE JANUARY STATEMENT PERIOD
 January 1, 2018 through January 31, 2018

Plan, Supervise and Review

Date	Professional	Description	Rate	Hours	Fees
1/8/2018	Marquez, Harry	Participate in meeting with F. Pares (Assistant Secretary of PR Internal Revenue and Tax Policy) to discuss scope of Deloitte's work streams for the second semester of the fiscal year 2018.	\$ 621.00	2.0	\$ 1,242.00

Total January Statement Period - Plan, Supervise and Review 2.0 \$ 1,242.00

TOTAL JANUARY STATEMENT PERIOD - ALL CATEGORIES 1,011.5 \$ 518,935.20

January Statement Period Blended Hourly Rate Before Application of Blended Hourly Rate Caps \$ 513.04

Hours / Fees Subject to \$430 Blended Hourly Rate Cap (OMB Contract) \$ 430.00 566.0 \$ 243,380.00

Hours / Fees Subject to \$460 Blended Hourly Rate Cap (FY18 Contract) \$ 460.00 445.5 \$ 204,930.00

TOTAL JANUARY STATEMENT PERIOD AFTER APPLICATION OF BLENDED HOURLY RATE CAPS 1,011.5 \$ 448,310.00

January Statement Period Blended Hourly Rate After Application of Blended Hourly Rate Caps \$ 443.21

DISCOUNT TO JANUARY STATEMENT PERIOD RELATED TO APPLICATION OF BLENDED HOURLY RATE CAPS \$ (70,625.20)

Deloitte Financial Advisory Services LLP
 SECOND INTERIM FEE APPLICATION
 EXHIBIT C - PROJECT BUDGET & STAFFING PLANS
 FOR THE SECOND INTERIM FEE APPLICATION PERIOD (OCTOBER 1, 2017 THROUGH JANUARY 31, 2018)

Project Category	For the Period October 1, 2017 through January 31, 2018			
	Hours		Fees	
	Budget ⁴	Actual	Variance ¹	Actual
FY18 and FY19 GPR Budgets	1,600.0	776.3	(823.7)	\$ 418,798.80
FY18 Revenue Enhancement Initiatives	1,300.0	865.4	(434.6)	\$ 443,503.20
Plan, Supervise and Review	250.0	4.9	(245.1)	\$ 2,982.90
Monthly Fee Statement / Support Schedules	400.0	314.2	(85.8)	\$ 142,871.40
Total	3,550.0	1,960.8	(1,589.2)	\$ 1,008,156.30
				\$ (624,843.70)

Notes:

[1] Due to the impact of the hurricanes (Irma and Maria) on the Island of Puerto Rico, actual services performed during the Second Interim Fee Application Period were scaled down and, thus, were below the original estimated budget.

EXHIBIT B

EXPENSE DETAIL FOR THE SECOND INTERIM FEE APPLICATION PERIOD

OCTOBER 1, 2017 THROUGH JANUARY 31, 2018

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Airfare</i>			
Ferraro, Rick	06/05/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR.	\$506.20
Ferraro, Rick	06/12/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR.	\$506.20
Ferraro, Rick	06/18/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR.	\$436.20
Ferraro, Rick	06/26/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR.	\$622.20
Gabb, James	06/27/2017	ONE WAY AIRFARE FROM CHICAGO, IL TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$242.55
Ferraro, Rick	07/10/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR.	\$622.20
Gabb, James	07/14/2017	ONE WAY AIRFARE FROM CHICAGO, IL TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$242.30
Ferraro, Rick	07/18/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR.	\$622.20
Singh, Amit	07/23/2017	ROUNDTRIP AIRFARE FROM DALLAS, TX TO SAN JUAN, PUERTO RICO	\$1,103.38
Gabb, James	07/24/2017	ONE WAY/ROUNDTRIP AIRFARE FROM CHICAGO, IL TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$484.60
Ferraro, Rick	07/25/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR.	\$494.20
Singh, Amit	07/31/2017	ROUNDTRIP AIRFARE FROM DALLAS, TX TO SAN JUAN, PUERTO RICO	\$734.50
Ferraro, Rick	08/01/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR.	\$536.20
Gabb, James	08/02/2017	ONE WAY/ROUNDTRIP AIRFARE FROM CHICAGO, IL TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$502.60
Singh, Amit	08/07/2017	ROUNDTRIP AIRFARE FROM DALLAS, TX TO SAN JUAN, PUERTO RICO	\$1,103.38
Ferraro, Rick	08/08/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR.	\$544.20

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Airfare</i>			
Gabb, James	08/08/2017	ONE WAY AIRFARE FROM CHICAGO, IL TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$285.93
Ferraro, Rick	08/13/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR.	\$664.20
Gabb, James	08/13/2017	ONE WAY AIRFARE FROM CHICAGO, IL TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$251.30
Singh, Amit	08/14/2017	ROUNDTRIP AIRFARE FROM DALLAS, TX TO SAN JUAN, PUERTO RICO	\$734.50
Gabb, James	08/21/2017	ONE WAY/ROUNDTRIP AIRFARE FROM CHICAGO, IL TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$651.80
Singh, Amit	08/21/2017	ROUNDTRIP AIRFARE FROM DALLAS, TX TO SAN JUAN, PUERTO RICO	\$642.20
Ferraro, Rick	08/22/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR.	\$469.20
Ferraro, Rick	08/28/2017	Roundtrip coach airfare from Washington, DC to San Juan, PR.	\$516.20
Kennedy, Cade	08/31/2017	ROUNDTRIP AIRFARE FROM DALLAS, TX TO SAN JUAN, PUERTO RICO	\$948.07
Lew, Matt	09/03/2017	ROUNDTRIP AIRFARE FROM DALLAS TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$428.15
Prommel, Patrick	09/04/2017	ROUNDTRIP AIRFARE FROM ARLINGTON, VA TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$1,000.00
Sundaram, Swami	09/05/2017	ONE WAY/ROUNDTRIP AIRFARE FROM ARLINGTON, VA TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$500.00
Sundaram, Swami	09/08/2017	ROUNDTRIP AIRFARE FROM ARLINGTON, VA TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$444.20
Doyle, John	09/13/2017	ONE WAY AIRFARE FROM BOSTON, MA TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$179.10
Saran, daljeet	09/15/2017	ONE WAY/ROUNDTRIP AIRFARE FROM ARLINGTON, VA TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$337.70
Nguyen, Phuong	09/16/2017	ONE WAY/ROUNDTRIP AIRFARE FROM WASHINGTON, DC TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$324.04

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Airfare</i>			
Doyle, John	10/04/2017	ONE WAY AIRFARE FROM SAN JUAN, PR TO BOSTON, MA AFTER ON SITE CLIENT WORK	\$292.04
Doyle, John	10/09/2017	ONE WAY AIRFARE FROM BOSTON TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$272.71
Doyle, John	10/12/2017	ONE WAY AIRFARE FROM SAN JUAN, PR TO BOSTON, MA AFTER ON SITE CLIENT WORK	\$306.20
Subtotal for Airfare:			<hr/> \$18,550.65

Hotel

Gabb, James	05/03/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$167.39
Gabb, James	05/04/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$167.39
Gabb, James	05/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$118.00
Gabb, James	05/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	05/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	06/01/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	06/04/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	06/05/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	06/05/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	06/06/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$150.36
Gabb, James	06/06/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	06/07/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$150.36

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Hotel</i>			
Gabb, James	06/07/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	06/08/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$150.36
Gabb, James	06/08/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	06/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	06/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	06/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	06/13/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$150.36
Gabb, James	06/13/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	06/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	06/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	06/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	06/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$150.36
Ferraro, Rick	06/20/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$150.36
Gabb, James	06/20/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	06/21/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	06/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	06/26/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$131.36

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Hotel</i>			
Gabb, James	06/26/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	06/27/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$131.36
Gabb, James	06/27/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	06/28/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$131.36
Gabb, James	06/28/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	06/29/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$131.36
Gabb, James	06/29/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	07/01/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$253.00
Ferraro, Rick	07/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Kennedy, Cade	07/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	07/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$150.36
Kennedy, Cade	07/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	07/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$150.36
Kennedy, Cade	07/12/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Kennedy, Cade	07/13/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	07/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	07/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Hotel</i>			
Singh, Amit	07/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	07/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	07/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	07/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	07/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$150.36
Gabb, James	07/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	07/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	07/20/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$150.36
Singh, Amit	07/20/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	07/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$146.08
Ferraro, Rick	07/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	07/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	07/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$146.08
Ferraro, Rick	07/26/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$150.36
Gabb, James	07/26/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	07/26/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$146.08
Ferraro, Rick	07/27/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$150.36

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Hotel</i>			
Gabb, James	07/27/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	07/27/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$146.08
Gabb, James	07/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	07/31/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	08/01/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	08/01/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	08/01/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	08/02/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$150.36
Gabb, James	08/02/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	08/02/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	08/03/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$153.36
Gabb, James	08/03/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	08/03/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	08/07/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	08/07/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	08/08/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	08/08/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Hotel</i>			
Singh, Amit	08/08/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	08/09/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	08/09/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	08/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$150.36
Gabb, James	08/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	08/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	08/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$150.36
Ferraro, Rick	08/13/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Kennedy, Cade	08/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	08/14/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	08/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Kennedy, Cade	08/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	08/15/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	08/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Kennedy, Cade	08/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	08/16/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	08/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Hotel</i>			
Gabb, James	08/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Kennedy, Cade	08/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	08/17/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	08/21/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Kennedy, Cade	08/21/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	08/21/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	08/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Kennedy, Cade	08/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	08/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	08/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Kennedy, Cade	08/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	08/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	08/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Singh, Amit	08/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Ferraro, Rick	08/28/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	08/28/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Kennedy, Cade	08/28/2017	1 night hotel accommodation at AC Hotel in San Juan, PR.	\$142.00

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Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Hotel</i>			
Ferraro, Rick	08/29/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	08/29/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Kennedy, Cade	08/29/2017	1 night hotel accommodation at AC Hotel in San Juan, PR.	\$142.00
Ferraro, Rick	08/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Gabb, James	08/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Kennedy, Cade	08/30/2017	1 night hotel accommodation at AC Hotel in San Juan, PR.	\$142.00
Morahan, Tim	09/02/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Morahan, Tim	09/03/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Morahan, Tim	09/04/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Morahan, Tim	09/05/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$147.36
Marquez, Harry	09/28/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$412.02
Doyle, John	10/05/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$180.80
Doyle, John	10/10/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$214.69
Doyle, John	10/11/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$214.69
Doyle, John	10/18/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$221.04
Doyle, John	10/19/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$276.30
Doyle, John	10/20/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$276.30

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Hotel</i>			
Doyle, John	10/21/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$276.30
Doyle, John	10/22/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$276.30
Doyle, John	10/23/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$276.30
Doyle, John	10/24/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$276.30
Doyle, John	10/25/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$276.30
Doyle, John	10/26/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$276.30
Subtotal for Hotel:			\$21,808.42

Internet Access While Traveling

Singh, Amit	07/21/2017	INTERNET ACCESS ON FLIGHT FROM SAN JUAN TO DALLAS.	\$4.95
Singh, Amit	08/18/2017	INTERNET ACCESS ON FLIGHT FROM SAN JUAN TO DALLAS.	\$4.95
Cortez, Berto	09/01/2017	INTERNET ACCESS WHILE TRAVELING FOR COMMONWEALTH OF PUERTO	\$4.95
Morahan, Tim	09/01/2017	MONTHLY INTERNET ACCESS WHILE TRAVELING FOR COMMONWEALTH OF PUERTO	\$59.95
Rodgers, Blake	09/01/2017	INTERNET ACCESS WHILE TRAVELING FOR COMMONWEALTH OF PUERTO	\$19.00
Rodgers, Blake	09/01/2017	INTERNET ACCESS WHILE TRAVELING FOR COMMONWEALTH OF PUERTO	\$19.00
Saran, daljeet	09/01/2017	INTERNET ACCESS WHILE TRAVELING FOR COMMONWEALTH OF PUERTO	\$9.99
Steinway, Jon	09/01/2017	INTERNET ACCESS WHILE TRAVELING FOR COMMONWEALTH OF PUERTO	\$20.00
Wheelock, John	09/01/2017	INTERNET ACCESS WHILE TRAVELING FOR COMMONWEALTH OF PUERTO	\$9.95

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
Subtotal for Internet Access While Traveling:			\$152.74

Meals

Ferraro, Rick	06/05/2017	Breakfast while working in San Juan, PR	\$8.75
Ferraro, Rick	06/05/2017	Lunch while working in San Juan, PR	\$14.97
Ferraro, Rick	06/06/2017	Lunch while working in San Juan, PR	\$7.01
Ferraro, Rick	06/06/2017	Dinner while working in San Juan, PR	\$35.00
Ferraro, Rick	06/07/2017	Lunch while working in San Juan, PR	\$9.49
Ferraro, Rick	06/08/2017	Lunch while working in San Juan, PR	\$11.13
Ferraro, Rick	06/08/2017	Dinner for R. Ferraro, D. Carey while working in San Juan, PR	\$51.24
Ferraro, Rick	06/12/2017	Lunch for R. Ferraro, D. Carey while working in San Juan, PR	\$18.68
Ferraro, Rick	06/13/2017	Lunch while working in San Juan, PR	\$6.69
Ferraro, Rick	06/15/2017	Dinner while working in San Juan, PR	\$21.35
Ferraro, Rick	06/18/2017	Dinner while working in San Juan, PR	\$35.00
Ferraro, Rick	06/19/2017	Lunch while working in San Juan, PR	\$6.98
Ferraro, Rick	06/19/2017	Dinner while working in San Juan, PR	\$35.00
Ferraro, Rick	06/20/2017	Dinner while working in San Juan, PR	\$32.88
Ferraro, Rick	06/21/2017	Dinner while working in San Juan, PR	\$16.61
Ferraro, Rick	06/26/2017	Dinner while working in San Juan, PR	\$30.20
Ferraro, Rick	06/26/2017	Breakfast while working in San Juan, PR	\$3.29
Ferraro, Rick	06/26/2017	Lunch while working in San Juan, PR	\$10.24
Ferraro, Rick	06/26/2017	Breakfast while working in San Juan, PR	\$15.00
Ferraro, Rick	06/27/2017	Breakfast while working in San Juan, PR	\$15.00
Ferraro, Rick	06/27/2017	Dinner while working in San Juan, PR	\$35.00
Ferraro, Rick	06/27/2017	Lunch while working in San Juan, PR	\$7.26
Ferraro, Rick	06/28/2017	Dinner for R. Ferraro, T Hurley and M Lew while working in San Juan, PR	\$91.02
Ferraro, Rick	06/28/2017	Lunch while working in San Juan, PR	\$12.13
Ferraro, Rick	06/28/2017	Breakfast while working in San Juan, PR	\$15.00
Ferraro, Rick	06/29/2017	Breakfast while working in San Juan, PR	\$15.00

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Meals</i>			
Ferraro, Rick	06/30/2017	Dinner while working in San Juan, PR	\$10.02
Ferraro, Rick	07/10/2017	Lunch while working in San Juan, PR	\$6.69
Ferraro, Rick	07/10/2017	Breakfast while working in San Juan, PR	\$15.00
Ferraro, Rick	07/13/2017	Lunch while working in San Juan, PR	\$5.87
Ferraro, Rick	07/13/2017	Breakfast while working in San Juan, PR	\$9.76
Ferraro, Rick	07/13/2017	Dinner while working in San Juan, PR	\$19.37
Ferraro, Rick	07/18/2017	Lunch while working in San Juan, PR	\$4.74
Ferraro, Rick	07/18/2017	Dinner while working in San Juan, PR	\$13.59
Ferraro, Rick	07/19/2017	Dinner while working in San Juan, PR	\$35.00
Ferraro, Rick	07/20/2017	Lunch while working in San Juan, PR	\$8.85
Ferraro, Rick	07/21/2017	Dinner while working in San Juan, PR	\$9.24
Ferraro, Rick	07/21/2017	Lunch while working in San Juan, PR	\$16.61
Ferraro, Rick	07/25/2017	Lunch while working in San Juan, PR	\$8.08
Ferraro, Rick	07/25/2017	Breakfast while working in San Juan, PR	\$9.45
Ferraro, Rick	07/25/2017	Dinner while working in San Juan, PR	\$34.22
Ferraro, Rick	07/26/2017	Dinner while working in San Juan, PR	\$25.00
Ferraro, Rick	07/27/2017	Dinner for R. Ferraro, D. Carey while working in San Juan, PR	\$70.00
Ferraro, Rick	07/28/2017	Dinner while working in San Juan, PR	\$20.32
Ferraro, Rick	07/28/2017	Lunch for R. Ferraro, D. Carey while working in San Juan, PR	\$23.82
Ferraro, Rick	08/01/2017	Breakfast while working in San Juan, PR	\$9.45
Ferraro, Rick	08/03/2017	Dinner while working in San Juan, PR	\$33.45
Ferraro, Rick	08/03/2017	Lunch while working in San Juan, PR	\$9.43
Ferraro, Rick	08/04/2017	Lunch while working in San Juan, PR	\$17.02
Ferraro, Rick	08/04/2017	Dinner while working in San Juan, PR	\$21.35
Ferraro, Rick	08/08/2017	Breakfast while working in San Juan, PR	\$9.45
Ferraro, Rick	08/10/2017	Lunch while working in San Juan, PR	\$11.34
Ferraro, Rick	08/10/2017	Dinner while working in San Juan, PR	\$31.11
Ferraro, Rick	08/11/2017	Dinner while working in San Juan, PR	\$23.01

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Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Meals</i>			
Ferraro, Rick	08/11/2017	Lunch while working in San Juan, PR	\$8.11
Ferraro, Rick	08/13/2017	Dinner while working in San Juan, PR	\$34.11
Ferraro, Rick	08/13/2017	Breakfast while working in San Juan, PR	\$10.98
Ferraro, Rick	08/14/2017	Lunch while working in San Juan, PR	\$17.95
Ferraro, Rick	08/14/2017	Dinner while working in San Juan, PR	\$33.11
Ferraro, Rick	08/17/2017	Dinner while working in San Juan, PR	\$34.95
Ferraro, Rick	08/22/2017	Breakfast while working in San Juan, PR	\$8.75
Ferraro, Rick	08/23/2017	Dinner while working in San Juan, PR	\$34.11
Ferraro, Rick	08/24/2017	Lunch while working in San Juan, PR	\$10.91
Ferraro, Rick	08/24/2017	Dinner while working in San Juan, PR	\$26.51
Ferraro, Rick	08/25/2017	Lunch while working in San Juan, PR	\$8.87
Ferraro, Rick	08/25/2017	Dinner while working in San Juan, PR	\$10.02
Ferraro, Rick	08/28/2017	Dinner while working in San Juan, PR	\$7.25
Ferraro, Rick	08/28/2017	Breakfast while working in San Juan, PR	\$9.45
Ferraro, Rick	08/29/2017	Dinner while working in San Juan, PR	\$34.95
Ferraro, Rick	08/30/2017	Dinner while working in San Juan, PR	\$35.00
Ferraro, Rick	08/31/2017	Dinner while working in San Juan, PR	\$13.52
Price, Harrison	09/01/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$17.15
Morahan, Tim	09/02/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$5.00
Doyle, John	09/03/2017	LUNCH DURING TRAVEL FOR CLIENT WORK FOR T. MORAHAN, J. GABB, C. KENNEDY	\$45.53
Morahan, Tim	09/03/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$3.73
Doyle, John	09/05/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$16.88
Price, Harrison	09/08/2017	LUNCH DURING TRAVEL FOR CLIENT WORK FOR H. PRICE, M. LEW, J. STEINWAY, R. CORTEZ	\$48.73
Price, Harrison	09/20/2017	DINNER DURING TRAVEL FOR CLIENT WORK	\$21.55
Doyle, John	09/29/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$32.33

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Meals</i>			
Doyle, John	10/03/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$22.70
Doyle, John	10/04/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$24.91
Doyle, John	10/05/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$11.11
Doyle, John	10/05/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$35.00
Doyle, John	10/06/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$27.13
Doyle, John	10/06/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$4.50
Doyle, John	10/07/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$5.00
Doyle, John	10/07/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$16.17
Doyle, John	10/07/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$17.33
Doyle, John	10/08/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$19.23
Doyle, John	10/08/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$24.00
Doyle, John	10/08/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$7.00
Doyle, John	10/09/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$6.75
Doyle, John	10/09/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$18.00
Doyle, John	10/09/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$24.00
Doyle, John	10/10/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$11.70
Doyle, John	10/10/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$18.75
Doyle, John	10/10/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$35.00
Doyle, John	10/11/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$33.51
Doyle, John	10/11/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$15.81

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Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Meals</i>			
Doyle, John	10/12/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$10.44
Doyle, John	10/12/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$15.00
Doyle, John	10/12/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$26.83
Doyle, John	10/13/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE, R. PAREDES	\$53.65
Doyle, John	10/14/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$4.50
Doyle, John	10/14/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$15.00
Doyle, John	10/14/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$30.63
Doyle, John	10/15/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$15.11
Doyle, John	10/15/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$35.00
Doyle, John	10/16/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$31.28
Doyle, John	10/17/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$9.34
Doyle, John	10/17/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$15.00
Doyle, John	10/17/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$32.75
Doyle, John	10/18/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$28.59
Doyle, John	10/18/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$9.70
Doyle, John	10/18/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$13.00
Doyle, John	10/19/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$5.65
Doyle, John	10/19/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$17.00
Doyle, John	10/19/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$33.75
Doyle, John	10/20/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$18.46

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Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Meals</i>			
Doyle, John	10/20/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$30.98
Doyle, John	10/24/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$9.39
Doyle, John	10/24/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$18.75
Doyle, John	10/24/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$21.96
Doyle, John	10/25/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$4.50
Doyle, John	10/25/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$35.00
Doyle, John	10/26/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$24.38
Doyle, John	10/26/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$4.50
Doyle, John	10/26/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$15.00
Doyle, John	10/27/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$5.50
Doyle, John	10/27/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$17.56
Doyle, John	10/27/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$28.48
Doyle, John	10/28/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$7.50
Doyle, John	10/28/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$6.75
Doyle, John	10/29/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$15.50
Doyle, John	10/29/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$29.03
Doyle, John	10/30/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$7.73
Doyle, John	10/30/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$16.75
Doyle, John	10/30/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$20.44
Doyle, John	10/31/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$26.78

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Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
Subtotal for Meals:			\$2,745.37

Parking

Gabb, James	08/25/2017	PARKING AT CHICAGO AIRPORT FOR 5 DAYS WHILE TRAVELING TO SAN JUAN FOR CLIENT WORK	\$170.00
Brubaker, Ted	09/01/2017	Airport parking in Dallas, TX - 2 days.	\$36.00
Cortez, Berto	09/01/2017	PARKING AT DFW AIRPORT FOR 5 DAYS WHILE TRAVELING TO SAN JUAN FOR CLIENT WORK	\$102.84
Pizzo, Chris	09/03/2017	PARKING AT TAMPA BAY AIRPORT FOR 4 DAYS WHILE TRAVELING TO SAN JUAN FOR CLIENT WORK	\$72.00
Subtotal for Parking:			\$380.84

Postage, Express Mail, Courier

Cortez, Berto	09/21/2017	Postage, express mail, courier services for client mailings of fee application.	\$87.55
Cortez, Berto	09/21/2017	Postage, express mail, courier services for client mailings of fee application.	\$88.00
Cortez, Berto	09/21/2017	Postage, express mail, courier services for client mailings of fee application.	\$88.00
Cortez, Berto	09/21/2017	Postage, express mail, courier services for client mailings of fee application.	\$95.57
Cortez, Berto	09/21/2017	Postage, express mail, courier services for client mailings of fee application.	\$99.66
Cortez, Berto	09/21/2017	Postage, express mail, courier services for client mailings of fee application.	\$99.66
Subtotal for Postage, Express Mail, Courier:			\$558.44

Telephone, Conference

Cortez, Berto	09/05/2017	CONFERENCE CALL TO DISCUSS CLIENT ISSUES	\$0.78
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Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
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Telephone, Conference

Harris, Andy	09/05/2017	CONFERENCE CALL TO DISCUSS CLIENT ISSUES	\$2.43
Harris, Andy	09/14/2017	CONFERENCE CALL TO DISCUSS CLIENT ISSUES	\$0.43
Harris, Andy	09/20/2017	CONFERENCE CALL TO DISCUSS CLIENT ISSUES	\$1.55
Harris, Andy	10/31/2017	CONFERENCE CALL TO DISCUSS CLIENT ISSUES	\$4.69
Subtotal for Telephone, Conference:			<hr/> \$9.88

Transportation

Ferraro, Rick	06/05/2017	Taxi from hotel to Fortaleza for client meeting	\$15.00
Ferraro, Rick	06/05/2017	Taxi from home to Washington, DC airport	\$28.68
Ferraro, Rick	06/05/2017	Taxi from San Juan, PR airport to hotel	\$30.00
Ferraro, Rick	06/06/2017	Taxi from hotel to Fortaleza for client meeting	\$15.00
Ferraro, Rick	06/08/2017	Taxi from hotel to Fortaleza for client meeting	\$15.00
Ferraro, Rick	06/08/2017	Taxi from Washington, DC airport to home	\$30.94
Ferraro, Rick	06/12/2017	Taxi from hotel to Fortaleza for client meeting	\$15.00
Ferraro, Rick	06/12/2017	Taxi from home to Washington, DC airport	\$23.58
Ferraro, Rick	06/13/2017	Taxi from hotel to Fortaleza for client meeting	\$7.00
Ferraro, Rick	06/15/2017	Taxi from hotel to Fortaleza for client meeting	\$12.00
Ferraro, Rick	06/15/2017	Taxi from Washington, DC airport to home	\$31.48
Ferraro, Rick	06/18/2017	Taxi from San Juan, PR airport to hotel	\$26.00
Ferraro, Rick	06/18/2017	Taxi from home to Washington, DC airport	\$25.78
Ferraro, Rick	06/20/2017	Taxi from hotel to Fortaleza for client meeting	\$15.00
Ferraro, Rick	06/21/2017	Taxi from hotel to San Juan, PR airport for travel	\$25.00
Ferraro, Rick	06/21/2017	Taxi from Washington, DC airport to home	\$30.00
Ferraro, Rick	06/21/2017	Taxi from hotel to Fortaleza for client meeting	\$13.00
Ferraro, Rick	06/26/2017	Taxi from home to Washington, DC airport	\$22.80

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Transportation</i>			
Ferraro, Rick	06/26/2017	Taxi from San Juan, PR airport to hotel	\$30.00
Ferraro, Rick	06/26/2017	Taxi from hotel to Fortaleza for client meeting	\$11.00
Ferraro, Rick	06/27/2017	Taxi from hotel to Fortaleza for client meeting	\$15.00
Ferraro, Rick	06/30/2017	Taxi from Washington, DC airport to home	\$33.40
Ferraro, Rick	06/30/2017	Taxi from hotel to Fortaleza for client meeting	\$15.00
Ferraro, Rick	07/10/2017	Taxi from home to Washington, DC airport	\$18.06
Ferraro, Rick	07/13/2017	Taxi from hotel to San Juan, PR airport for travel	\$25.00
Ferraro, Rick	07/13/2017	Taxi from Washington, DC airport to home	\$32.42
Ferraro, Rick	07/13/2017	Taxi from hotel to Fortaleza for client meeting	\$15.00
Ferraro, Rick	07/18/2017	Taxi from home to Washington, DC airport	\$18.27
Ferraro, Rick	07/18/2017	Taxi from San Juan, PR airport to hotel	\$25.00
Ferraro, Rick	07/20/2017	Taxi from Dept of Education to Hacienda after client meeting	\$7.31
Ferraro, Rick	07/21/2017	Taxi from hotel to Fortaleza for client meeting	\$15.00
Ferraro, Rick	07/21/2017	Taxi from hotel to San Juan, PR airport for travel	\$25.00
Ferraro, Rick	07/21/2017	Taxi from Washington, DC airport to home	\$31.21
Singh, Amit	07/21/2017	TAXI FROM OMB OFFICE TO SAN JUAN, PR AIRPORT	\$10.39
Singh, Amit	07/24/2017	TAXI FROM SAN JUAN, PR AIRPORT TO HOTEL	\$30.00
Ferraro, Rick	07/25/2017	Taxi from home to Washington, DC airport	\$18.96
Ferraro, Rick	07/25/2017	Taxi from San Juan, PR airport to hotel	\$25.00
Ferraro, Rick	07/28/2017	Taxi from hotel to San Juan, PR airport for travel	\$25.00
Ferraro, Rick	07/28/2017	Taxi from Washington, DC airport to home	\$36.00
Ferraro, Rick	07/28/2017	Taxi from hotel to Fortaleza for client meeting	\$15.00
Singh, Amit	07/28/2017	TAXI FROM HOTEL TO SAN JUAN, PR AIRPORT	\$9.62
Ferraro, Rick	07/31/2017	Taxi from home to Washington, DC airport	\$26.18
Ferraro, Rick	08/01/2017	Taxi from hotel to Fortaleza for client meeting	\$14.00
Ferraro, Rick	08/01/2017	Taxi from San Juan, PR airport to hotel	\$25.00
Ferraro, Rick	08/04/2017	Taxi from Washington, DC airport to home	\$31.13

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Transportation</i>			
Ferraro, Rick	08/04/2017	Taxi from hotel to Fortaleza for client meeting	\$15.00
Ferraro, Rick	08/04/2017	Taxi from hotel to San Juan, PR airport for travel	\$25.00
Singh, Amit	08/04/2017	TAXI FROM HOTEL TO SAN JUAN, PR AIRPORT	\$9.34
Singh, Amit	08/07/2017	TAXI FROM SAN JUAN, PR AIRPORT TO HOTEL	\$30.00
Ferraro, Rick	08/08/2017	Taxi from hotel to Fortaleza for client meeting	\$15.00
Ferraro, Rick	08/08/2017	Taxi from home to Washington, DC airport	\$23.62
Ferraro, Rick	08/09/2017	Taxi from hotel to Fortaleza for client meeting	\$20.00
Ferraro, Rick	08/11/2017	Taxi from Washington, DC airport to home	\$30.16
Ferraro, Rick	08/11/2017	Taxi from hotel to Fortaleza for client meeting	\$12.00
Singh, Amit	08/11/2017	TAXI FROM HOTEL TO SAN JUAN, PR AIRPORT	\$10.13
Ferraro, Rick	08/13/2017	Taxi from San Juan, PR airport to hotel	\$25.00
Ferraro, Rick	08/13/2017	Taxi from home to Washington, DC airport	\$26.56
Singh, Amit	08/14/2017	TAXI FROM SAN JUAN, PR AIRPORT TO HOTEL	\$30.00
Ferraro, Rick	08/16/2017	Taxi from hotel to Fortaleza for client meeting	\$11.00
Ferraro, Rick	08/17/2017	Taxi from Washington, DC airport to home	\$29.67
Singh, Amit	08/18/2017	TAXI FROM HOTEL TO SAN JUAN, PR AIRPORT	\$10.45
Ferraro, Rick	08/22/2017	Taxi from home to Washington, DC airport	\$25.86
Ferraro, Rick	08/22/2017	Taxi from San Juan, PR airport to hotel	\$26.00
Ferraro, Rick	08/24/2017	Taxi from hotel to Fortaleza for client meeting	\$15.00
Ferraro, Rick	08/25/2017	Taxi from hotel to Fortaleza for client meeting	\$15.00
Ferraro, Rick	08/25/2017	Taxi from Washington, DC airport to home	\$31.45
Singh, Amit	08/25/2017	TAXI FROM HOTEL TO SAN JUAN, PR AIRPORT	\$30.00
Ferraro, Rick	08/28/2017	Taxi from San Juan, PR airport to hotel	\$25.00
Ferraro, Rick	08/28/2017	Taxi from hotel to Fortaleza for client meeting	\$15.00
Ferraro, Rick	08/28/2017	Taxi from home to Washington, DC airport	\$24.85

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Transportation</i>			
Ferraro, Rick	08/29/2017	Taxi from hotel to Fortaleza for client meeting	\$15.00
Ferraro, Rick	08/31/2017	Taxi from Washington, DC airport to home	\$32.10
Carey, Diana	09/01/2017	Taxi from DCA airport to home.	\$16.59
Cortez, Berto	09/01/2017	TAXI FROM HOTEL TO SAN JUAN, PR AIRPORT	\$9.80
Doyle, John	09/01/2017	CAR SERVICE FROM BOSTON, MA AIRPORT TO HOME AFTER TRAVEL TO SAN JUAN, PR FOR CLIENT WORK	\$110.12
Morahan, Tim	09/01/2017	TAXI FROM JFK AIRPORT TO HOME	\$70.71
Saran, daljeet	09/01/2017	TAXI FROM NEWARK AIRPORT TO HOME	\$26.47
Wheelock, John	09/01/2017	TAXI FROM WASHINGTON, D.C. AIRPORT TO HOME	\$23.03
Doyle, John	10/06/2017	TAXI FROM SAN JUAN, PR AIRPORT TO CLIENT SITE	\$19.00
Doyle, John	10/09/2017	CAR SERVICE FROM HOME TO BOSTON, MA AIRPORT FOR TRAVEL TO SAN JUAN, PR FOR CLIENT WORK	\$110.12
Doyle, John	10/20/2017	CAR SERVICE FROM BOSTON, MA AIRPORT TO HOME AFTER TRAVEL TO SAN JUAN, PR FOR CLIENT WORK	\$110.12
Doyle, John	10/24/2017	TAXI FROM SAN JUAN, PR AIRPORT TO CLIENT SITE	\$19.00
Doyle, John	10/25/2017	CAR SERVICE FROM HOME TO BOSTON, MA AIRPORT FOR TRAVEL TO SAN JUAN, PR FOR CLIENT WORK	\$101.62
Subtotal for Transportation:			\$2,158.98
Total			\$46,365.32

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Recapitulation

Category	Amount
Hotel	\$21,808.42
Airfare	\$18,550.65
Meals	\$2,745.37
Transportation	\$2,158.98
Postage, Express Mail, Courier	\$558.44
Parking	\$380.84
Internet Access While Traveling	\$152.74
Telephone, Conference	\$9.88

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Airfare</i>			
Doyle, John	11/03/2017	ONE WAY AIRFARE FROM NEWARK, NJ TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$134.10
Doyle, John	11/06/2017	ROUNDTRIP AIRFARE FROM NEWARK, NJ TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$456.60
Doyle, John	11/09/2017	ONE WAY AIRFARE FROM NEWARK, NJ TO BOSTON, MA AFTER ON SITE CLIENT WORK	\$287.20
Doyle, John	11/13/2017	ONE WAY AIRFARE FROM BOSTON, MA TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$226.60
Doyle, John	11/19/2017	ONE WAY AIRFARE FROM SAN JUAN, PR TO NEWARK, NJ AFTER ON SITE CLIENT WORK	\$712.10
Doyle, John	11/28/2017	ONE WAY AIRFARE FROM BOSTON, MA TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$696.90
Doyle, John	11/28/2017	ONE WAY/ROUNDTRIP AIRFARE FROM BOSTON, MA TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$466.81
Subtotal for Airfare:			<hr/> \$2,980.31
<i>Hotel</i>			
Doyle, John	11/28/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$185.00
Doyle, John	11/29/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$185.00
Doyle, John	11/30/2017	1 night hotel accommodation at Sheraton in San Juan, PR.	\$185.00
Subtotal for Hotel:			<hr/> \$555.00
<i>Meals</i>			
Doyle, John	11/01/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$2.25
Doyle, John	11/01/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$31.87

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Meals</i>			
Doyle, John	11/02/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$2.25
Doyle, John	11/02/2017	LUNCH DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE AND V. VALENCIA	\$15.00
Doyle, John	11/02/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$35.00
Doyle, John	11/03/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$16.70
Doyle, John	11/04/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$15.52
Doyle, John	11/06/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$2.25
Doyle, John	11/06/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$19.17
Doyle, John	11/07/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$9.99
Doyle, John	11/07/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$30.73
Doyle, John	11/08/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$23.57
Doyle, John	11/08/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$4.50
Doyle, John	11/08/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$15.50
Doyle, John	11/09/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$7.00
Doyle, John	11/10/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$26.22
Doyle, John	11/15/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$4.46
Doyle, John	11/27/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$10.22
Doyle, John	11/28/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$35.00
Doyle, John	11/28/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$6.00
Doyle, John	11/30/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE, J. GABB	\$70.00

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Meals</i>			
Doyle, John	11/30/2017	LUNCH DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE, J. GABB	\$22.84
Subtotal for Meals:			<hr/> \$406.04
<i>Transportation</i>			
Doyle, John	11/03/2017	TAXI FROM CLIENT SITE TO HOTEL	\$8.05
Doyle, John	11/06/2017	CAR SERVICE FROM BOSTON, MA AIRPORT TO HOME AFTER TRAVEL TO SAN JUAN, PR FOR CLIENT WORK	\$110.12
Doyle, John	11/07/2017	CAR SERVICE FROM HOME TO BOSTON, MA AIRPORT FOR TRAVEL TO SAN JUAN, PR FOR CLIENT WORK	\$125.08
Doyle, John	11/10/2017	CAR SERVICE FROM BOSTON, MA AIRPORT TO HOME AFTER TRAVEL TO SAN JUAN, PR FOR CLIENT WORK	\$110.12
Doyle, John	11/27/2017	TAXI FROM SAN JUAN, PR AIRPORT TO CLIENT SITE	\$19.00
Doyle, John	11/28/2017	CAR SERVICE FROM HOME TO BOSTON, MA AIRPORT FOR TRAVEL TO SAN JUAN, PR FOR CLIENT WORK	\$101.62
Subtotal for Transportation:			<hr/> \$473.99
Total			<hr/> \$4,415.34

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Recapitulation

Category	Amount
Airfare	\$2,980.31
Hotel	\$555.00
Transportation	\$473.99
Meals	\$406.04

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Airfare</i>			
Doyle, John	12/01/2017	ONE WAY AIRFARE FROM BOSTON, MA TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$696.90
Doyle, John	12/04/2017	ROUNDTRIP AIRFARE FROM NEWARK, NJ TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$336.20
Pizzo, Chris	12/05/2017	ROUNDTRIP COACH AIRFARE FROM TAMPA, FLORIDA TO SAN JUAN, PR FOR TRAVEL TO CLIENT	\$710.84
Doyle, John	12/11/2017	ROUND TRIP AIRFARE FROM BOSTON, MA TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$696.90
Doyle, John	12/15/2017	ON WAY AIRFARE FROM BOSTON, MA TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$336.20
Doyle, John	12/18/2017	ROUNDTRIP AIRFARE FROM BOSTON, MA TO SAN JUAN, PR FOR ON SITE CLIENT WORK	\$398.20
Subtotal for Airfare:			\$3,175.24

Hotel

Gabb, James	12/17/2017	1 NIGHT HOTEL AT AC SAN JUAN WHILE WORKING IN SAN JUAN, PR	\$390.00
Gabb, James	12/18/2017	1 NIGHT HOTEL AT AC SAN JUAN WHILE WORKING IN SAN JUAN, PR	\$390.00
Gabb, James	12/19/2017	1 NIGHT HOTEL AT AC SAN JUAN WHILE WORKING IN SAN JUAN, PR	\$390.00
Gabb, James	12/20/2017	1 NIGHT HOTEL AT AC SAN JUAN WHILE WORKING IN SAN JUAN, PR	\$390.00
Subtotal for Hotel:			\$1,560.00

Meals

Doyle, John	12/01/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$10.34
Doyle, John	12/01/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$12.27

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Meals</i>			
Doyle, John	12/01/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$20.96
Doyle, John	12/04/2017	LUNCH DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE, J. GABB	\$25.97
Doyle, John	12/04/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$31.10
Doyle, John	12/07/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$17.00
Doyle, John	12/18/2017	BREAKFAST DURING TRAVEL FOR CLIENT WORK	\$7.75
Doyle, John	12/18/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$33.99
Gabb, James	12/18/2017	LUNCH WHILE WORKING IN SAN JUAN, PR	\$7.75
Gabb, James	12/18/2017	DINNER WHILE WORKING IN SAN JUAN, PR	\$26.30
Gabb, James	12/18/2017	DINNER WHILE WORKING IN SAN JUAN, PR	\$30.00
Gabb, James	12/19/2017	LUNCH WHILE WORKING IN SAN JUAN, PR	\$8.75
Doyle, John	12/20/2017	DINNER DURING TRAVEL FOR CLIENT WORK FOR J. DOYLE	\$35.00
Doyle, John	12/20/2017	LUNCH DURING TRAVEL FOR CLIENT WORK	\$15.00
Subtotal for Meals:			<hr/> \$282.18

Parking

Gabb, James	12/21/2017	4.5 DAYS PARKING AT CHICAGO, IL AIRPORT WHILE TRAVELING TO SAN JUAN, PR FOR CLIENT WORK	\$180.00
Subtotal for Parking:			<hr/> \$180.00

Transportation

Doyle, John	12/01/2017	TAXI FROM OMB TO SAN JUAN, PR AIRPORT	\$23.00
Doyle, John	12/04/2017	TAXI FROM HOTEL TO HACIENDA FOR CLIENT MEETING	\$5.25

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Transportation</i>			
Doyle, John	12/04/2017	CAR SERVICE FROM BOSTON, MA AIRPORT TO HOME AFTER TRAVEL TO SAN JUAN, PR FOR CLIENT WORK	\$110.12
Doyle, John	12/05/2017	CAR SERVICE FROM HOME TO BOSTON, MA AIRPORT FOR TRAVEL TO SAN JUAN, PR FOR CLIENT WORK	\$110.12
Doyle, John	12/07/2017	TAXI FROM DELOITTE OFFICE TO SAN JUAN, PR AIRPORT	\$17.42
Doyle, John	12/08/2017	CAR SERVICE FROM BOSTON, MA AIRPORT TO HOME AFTER TRAVEL TO SAN JUAN, PR FOR CLIENT WORK	\$110.12
Doyle, John	12/18/2017	TAXI FROM SAN JUAN, PR AIRPORT TO CLIENT SITE	\$19.00
Doyle, John	12/18/2017	TAXI FROM HOTEL TO DELOITTE OFFICE FOR CLIENT MEETING	\$7.36
Gabb, James	12/18/2017	TAXI FROM HOTEL TO DELOITTE SAN JUAN OFFICE FOR CLIENT WORK	\$5.12
Gabb, James	12/18/2017	TAXI FROM DELOITTE SAN JUAN OFFICE TO HOTEL AFTER CLIENT WORK	\$6.46
Doyle, John	12/19/2017	CAR SERVICE FROM HOME TO BOSTON, MA AIRPORT	\$110.12
Gabb, James	12/19/2017	TAXI FROM DELOITTE SAN JUAN OFFICE TO HOTEL AFTER CLIENT WORK	\$18.40
Doyle, John	12/20/2017	TAXI FROM HOTEL TO DELOITTE OFFICE FOR MEETING In SAN JUAN, PR	\$7.11
Gabb, James	12/20/2017	TAXI FROM HOTEL TO DELOITTE SAN JUAN OFFICE FOR CLIENT WORK	\$8.77
Gabb, James	12/20/2017	TAXI FROM DELOITTE SAN JUAN OFFICE TO HOTEL AFTER CLIENT WORK	\$17.70
Gabb, James	12/21/2017	TAXI FROM HOTEL TO DELOITTE SAN JUAN OFFICE FOR CLIENT WORK	\$5.48
Gabb, James	12/21/2017	TAXI FROM HOTEL TO SAN JUAN, PR AIRPORT FOR TRAVEL HOME	\$20.68

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
Subtotal for Transportation:			\$602.23
Total			\$5,799.65

Recapitulation

Category	Amount
Airfare	\$3,175.24
Hotel	\$1,560.00
Transportation	\$602.23
Meals	\$282.18
Parking	\$180.00

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Airfare</i>			
Hurley, Timothy	01/07/2018	One way airfare from Dallas, TX to San Juan, PR.	\$451.23
Pereira, Ravin	01/07/2018	Roundtrip coach airfare from Newark, NJ to San Juan, PR.	\$498.45
Gabb, James	01/08/2018	ROUNDTRIP COACH AIRFARE FROM CHICAGO, IL TO SAN JUAN, PR	\$486.84
Gabb, James	01/08/2018	ROUNDTRIP COACH AIRFARE FROM CHICAGO, IL TO SAN JUAN, PR	\$609.16
Shupe, Bryan	01/08/2018	One way flight from Dallas, TX to San Juan, PR.	\$500.00
Hurley, Timothy	01/12/2018	One way coach airfare from San Juan, PR to Boston, MA.	\$230.80
Shupe, Bryan	01/12/2018	One way coach airfare from San Juan, PR to Dallas, TX.	\$385.40
Gabb, James	01/14/2018	Roundtrip coach airfare from Chicago, IL to San Juan, PR.	\$346.88
Hurley, Timothy	01/14/2018	Airline change fee.	\$78.49
Gabb, James	01/15/2018	ROUNDTRIP COACH AIRFARE FROM CHICAGO, IL TO SAN JUAN, PR	\$361.96
Pereira, Ravin	01/15/2018	Roundtrip coach airfare from Newark, NJ to San Juan, PR	\$447.02
Doyle, John	01/21/2018	Airline change fee.	\$265.00
Pereira, Ravin	01/21/2018	One way coach airfare from Newark, NJ to San Juan, PR.	\$388.06
Gabb, James	01/22/2018	Roundtrip coach airfare from Chicago, IL to San Juan, PR.	\$262.28
Pereira, Ravin	01/22/2018	One way coach airfare from San Juan, PR to Newark, New Jersey.	\$187.09
Shupe, Bryan	01/22/2018	One way coach airfare from San Juan, PR to Dallas, TX.	\$500.00
Pereira, Ravin	01/25/2018	One way coach airfare from San Juan, PR to Newark, New Jersey.	\$295.50
Pereira, Ravin	01/26/2018	One way coach airfare from Newark, NJ to San Juan, PR.	\$118.40
Pizzo, Chris	01/26/2018	One way coach airfare from San Juan, PR to Tampa, FL.	\$211.40

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Airfare</i>			
Doyle, John	01/28/2018	Airline change fee.	\$78.49
Pizzo, Chris	01/28/2018	Roundtrip coach airfare from Tampa, FL to San Juan, PR.	\$354.25
Pereira, Ravin	01/29/2018	One way coach airfare from San Juan, PR to Newark, New Jersey.	\$116.11
Pizzo, Chris	01/29/2018	One way coach airfare from Tampa, FL to San Juan, PR.	\$243.60
Shupe, Bryan	01/29/2018	One way coach airfare from Dallas, TX to San Juan, PR.	\$500.00
Subtotal for Airfare:			<hr/> \$7,916.41

<i>Hotel</i>			
Doyle, John	01/08/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$248.68
Gabb, James	01/08/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$248.68
Hurley, Timothy	01/08/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$228.15
Pizzo, Chris	01/08/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$248.68
Shupe, Bryan	01/08/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$189.28
Doyle, John	01/09/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$248.68
Gabb, James	01/09/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$248.68
Hurley, Timothy	01/09/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$228.15
Pizzo, Chris	01/09/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$248.68
Shupe, Bryan	01/09/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$189.28

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Hotel</i>			
Doyle, John	01/10/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$248.68
Gabb, James	01/10/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$248.68
Hurley, Timothy	01/10/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$228.15
Pizzo, Chris	01/10/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$248.68
Shupe, Bryan	01/10/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$189.28
Gabb, James	01/11/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$248.68
Shupe, Bryan	01/11/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$189.28
Gabb, James	01/15/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$400.57
Pereira, Ravin	01/15/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$215.53
Pizzo, Chris	01/15/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$215.53
Doyle, John	01/16/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$254.61
Gabb, James	01/16/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$400.57
Hurley, Timothy	01/16/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$215.54
Pereira, Ravin	01/16/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$215.53
Pizzo, Chris	01/16/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$215.53
Doyle, John	01/17/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$248.68
Gabb, James	01/17/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$400.57

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Hotel</i>			
Hurley, Timothy	01/17/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$215.53
Pereira, Rayin	01/17/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$215.53
Pizzo, Chris	01/17/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$215.53
Doyle, John	01/18/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$248.68
Gabb, James	01/18/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$400.57
Doyle, John	01/22/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$215.53
Gabb, James	01/22/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$210.42
Hurley, Timothy	01/22/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$215.53
Pereira, Rayin	01/22/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$215.53
Pizzo, Chris	01/22/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$189.28
Shupe, Bryan	01/22/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$191.28
Doyle, John	01/23/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$215.53
Gabb, James	01/23/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$210.42
Hurley, Timothy	01/23/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$116.09
Pereira, Rayin	01/23/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$215.53
Pizzo, Chris	01/23/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$189.84
Shupe, Bryan	01/23/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$191.28

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Hotel</i>			
Doyle, John	01/24/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$215.53
Gabb, James	01/24/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$210.42
Hurley, Timothy	01/24/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$215.53
Pereira, Ravin	01/24/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$215.53
Pizzo, Chris	01/24/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$189.28
Shupe, Bryan	01/24/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$191.28
Gabb, James	01/25/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$210.42
Pizzo, Chris	01/25/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$189.28
Shupe, Bryan	01/25/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$191.28
Gabb, James	01/29/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$210.42
Pereira, Ravin	01/29/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$215.53
Gabb, James	01/30/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$210.42
Pereira, Ravin	01/30/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$215.53
Gabb, James	01/31/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$210.42
Pereira, Ravin	01/31/2018	1 night hotel accommodation at Sheraton in San Juan, PR.	\$215.53
Subtotal for Hotel:			<hr/> \$13,489.53

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Meals</i>			
Soran, Vlad	01/02/2018	Dinner while working in San Juan, PR.	\$9.92
Doyle, John	01/08/2018	Breakfast while traveling to San Juan, PR.	\$9.61
Doyle, John	01/08/2018	Lunch while working in San Juan, PR.	\$9.75
Doyle, John	01/08/2018	Dinner while working in San Juan, PR.	\$24.65
Hurley, Timothy	01/08/2018	Lunch while working in San Juan, PR.	\$7.81
Hurley, Timothy	01/08/2018	Breakfast while traveling to San Juan, PR.	\$11.42
Hurley, Timothy	01/08/2018	Dinner while working in San Juan, PR.	\$21.05
Pizzo, Chris	01/08/2018	Lunch while working in San Juan, PR.	\$9.86
Pizzo, Chris	01/08/2018	Breakfast while traveling to San Juan, PR.	\$15.00
Pizzo, Chris	01/08/2018	Dinner while working in San Juan, PR.	\$35.00
Shupe, Bryan	01/08/2018	Breakfast while traveling to San Juan, PR.	\$6.14
Shupe, Bryan	01/08/2018	Lunch while working in San Juan, PR.	\$9.28
Doyle, John	01/09/2018	Lunch in San Juan, PR.	\$7.53
Gabb, James	01/09/2018	DINNER WHILE WORKING IN SAN JUAN, PR	\$27.98
Gabb, James	01/09/2018	DINNER WHILE WORKING IN SAN JUAN, PR	\$30.00
Gabb, James	01/09/2018	Dinner for J. Gabb, J. Doyle and B. Shupe in San Juan, PR.	\$87.65
Gabb, James	01/09/2018	LUNCH WHILE WORKING IN SAN JUAN, PR	\$8.64
Gabb, James	01/09/2018	Lunch while working in San Juan, PR.	\$8.64
Pizzo, Chris	01/09/2018	Lunch while working in San Juan, PR.	\$8.92
Pizzo, Chris	01/09/2018	Breakfast while working in San Juan, PR.	\$5.00
Shupe, Bryan	01/09/2018	Lunch while working in San Juan, PR.	\$10.04
Shupe, Bryan	01/09/2018	Breakfast while working in San Juan, PR.	\$11.34
Doyle, John	01/10/2018	Breakfast while working in San Juan, PR.	\$9.00
Doyle, John	01/10/2018	Dinner for J. Gabb, C. Pizzo, J. Doyle, B. Shupe in San Juan, PR.	\$105.00
Shupe, Bryan	01/10/2018	Breakfast while working in San Juan, PR.	\$10.57
Shupe, Bryan	01/10/2018	Lunch for B. Shupe, V. Valencia, C. Pizzo J. Gabb in San Juan, PR.	\$67.95
Sundaram, Swami	01/10/2018	Dinner while working in San Juan, PR.	\$4.91

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Meals</i>			
Doyle, John	01/11/2018	Dinner in San Juan, PR.	\$26.18
Doyle, John	01/11/2018	Lunch in San Juan, PR.	\$9.48
Gabb, James	01/11/2018	Breakfast while working in San Juan, PR.	\$3.40
Pizzo, Chris	01/11/2018	Lunch while working in San Juan, PR.	\$8.09
Pizzo, Chris	01/11/2018	Dinner while traveling from San Juan, PR.	\$15.84
Shupe, Bryan	01/11/2018	Breakfast for B. Shupe, J. Gabb in San Juan, PR.	\$30.00
Shupe, Bryan	01/11/2018	Breakfast for B. Shupe, J. Gabb, C. Pizzo in San Juan, PR.	\$36.53
Gabb, James	01/12/2018	DINNER WHILE WORKING IN SAN JUAN, PR.	\$29.95
Gabb, James	01/12/2018	Lunch while working in San Juan, PR.	\$20.00
Hurley, Timothy	01/12/2018	Breakfast while working in San Juan, PR.	\$2.00
Shupe, Bryan	01/12/2018	Breakfast while working in San Juan, PR.	\$13.03
Shupe, Bryan	01/12/2018	Lunch while working in San Juan, PR.	\$15.22
Sundaram, Swami	01/13/2018	Lunch while working in San Juan, PR.	\$10.92
Pereira, Ravin	01/15/2018	Lunch while traveling to San Juan, PR.	\$10.37
Pizzo, Chris	01/15/2018	Breakfast while traveling to San Juan, PR.	\$2.35
Pizzo, Chris	01/15/2018	Lunch while working in San Juan, PR.	\$15.61
Pizzo, Chris	01/15/2018	Dinner while working in San Juan, PR.	\$35.00
Doyle, John	01/16/2018	Breakfast while working in San Juan, PR.	\$9.75
Doyle, John	01/16/2018	Breakfast while traveling to San Juan, PR.	\$15.00
Gabb, James	01/16/2018	Breakfast while working in San Juan, PR.	\$15.00
Hurley, Timothy	01/16/2018	Breakfast while traveling to San Juan, PR.	\$2.52
Hurley, Timothy	01/16/2018	Breakfast while working in San Juan, PR.	\$7.64
Hurley, Timothy	01/16/2018	Dinner while working in San Juan, PR.	\$24.73
Pizzo, Chris	01/16/2018	Breakfast while working in San Juan, PR.	\$4.00
Gabb, James	01/17/2018	Breakfast for J. Gabb, J. Doyle, J. Vazquez, C. Pizzo, B. Shupe in San Juan, PR.	\$32.00
Pereira, Ravin	01/17/2018	Lunch for R. Perreira, J. Gabb, C. Pizzo, J. Doyle in San Juan, PR.	\$70.97
Pizzo, Chris	01/17/2018	Dinner while working in San Juan, PR.	\$25.70

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Meals</i>			
Doyle, John	01/18/2018	Lunch while working in San Juan, PR.	\$8.92
Gabb, James	01/18/2018	Breakfast for J. Gabb, J. Doyle, J. Vazquez, C. Pizzo, B. Shupe in San Juan, PR.	\$32.00
Gabb, James	01/18/2018	LUNCH WHILE WORKING IN SAN JUAN, PR	\$8.64
Gabb, James	01/18/2018	Lunch while working in San Juan, PR.	\$8.64
Hurley, Timothy	01/18/2018	Lunch while working in San Juan, PR.	\$6.69
Marquez, Harry	01/18/2018	Lunch while working in San Juan, PR.	\$20.00
Pereira, Ravin	01/18/2018	Lunch while working in San Juan, PR.	\$13.04
Pereira, Ravin	01/18/2018	Dinner while traveling from San Juan, PR.	\$15.36
Pizzo, Chris	01/18/2018	Dinner while working in San Juan, PR.	\$32.06
Doyle, John	01/19/2018	Lunch while working in San Juan, PR.	\$15.39
Gabb, James	01/19/2018	Lunch while working in San Juan, PR.	\$20.00
Gabb, James	01/19/2018	DINNER WHILE WORKING IN SAN JUAN, PR	\$29.95
Gabb, James	01/19/2018	Breakfast for J. Gabb, J. Doyle, J. Vazquez, C. Pizzo, B. Shupe in San Juan, PR.	\$32.00
Doyle, John	01/22/2018	Breakfast while working in San Juan, PR.	\$6.40
Doyle, John	01/22/2018	Dinner while traveling from San Juan, PR.	\$16.79
Gabb, James	01/22/2018	LUNCH WHILE WORKING IN SAN JUAN, PR	\$8.64
Gabb, James	01/22/2018	Lunch while working in San Juan, PR.	\$8.64
Gabb, James	01/22/2018	Dinner for J. Gabb, J. Doyle in San Juan, PR.	\$70.00
Hurley, Timothy	01/22/2018	Breakfast while traveling to San Juan, PR.	\$11.20
Pereira, Ravin	01/22/2018	Lunch while working in San Juan, PR.	\$9.02
Pereira, Ravin	01/22/2018	Breakfast while traveling to San Juan, PR.	\$9.59
Pereira, Ravin	01/22/2018	Dinner while working in San Juan, PR.	\$21.75
Pizzo, Chris	01/22/2018	Lunch while traveling to San Juan, PR.	\$11.94
Pizzo, Chris	01/22/2018	Dinner for C. Pizzo, J. Doyle, J. Gabb, B. Shupe, R. Perriera in San Juan, PR.	\$150.04
Pizzo, Chris	01/22/2018	Breakfast while traveling to San Juan, PR.	\$9.61
Shupe, Bryan	01/22/2018	Dinner while working in San Juan, PR.	\$35.00
Shupe, Bryan	01/22/2018	Breakfast while traveling to San Juan, PR.	\$6.73

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Meals</i>			
Shupe, Bryan	01/22/2018	Lunch while working in San Juan, PR.	\$20.00
Pizzo, Chris	01/23/2018	Dinner while working in San Juan, PR.	\$17.76
Doyle, John	01/24/2018	Dinner while working in San Juan, PR.	\$25.07
Pereira, Ravin	01/24/2018	Dinner while working in San Juan, PR.	\$35.00
Pizzo, Chris	01/24/2018	Dinner while working in San Juan, PR.	\$35.00
Shupe, Bryan	01/24/2018	Lunch for C. Pizzo, V. Valencia, J. Gabb, J. Doyle, R. Perriera, B. Shupe in San Juan, PR.	\$120.00
Sundaram, Swami	01/24/2018	Dinner while working in San Juan, PR.	\$27.53
Doyle, John	01/25/2018	Lunch while working in San Juan, PR.	\$6.97
Doyle, John	01/25/2018	Dinner in San Juan, PR.	\$32.48
Doyle, John	01/25/2018	Dinner for J. Doyle, J. Gabb in San Juan, PR.	\$70.00
Pereira, Ravin	01/25/2018	Lunch while working in San Juan, PR.	\$20.00
Shupe, Bryan	01/25/2018	Lunch for C. Pizzo, J. Gabb, R. Perriera, B. Shupe in San Juan, PR.	\$80.00
Pizzo, Chris	01/26/2018	Lunch while working in San Juan, PR.	\$20.00
Pizzo, Chris	01/26/2018	Dinner for C. Pizzo, J. Gabb, B. Shupe in San Juan, PR.	\$105.00
Shupe, Bryan	01/26/2018	Lunch while working in San Juan, PR.	\$15.22
Doyle, John	01/29/2018	Breakfast while traveling to San Juan, PR.	\$15.00
Pereira, Ravin	01/29/2018	Dinner while working in San Juan, PR.	\$22.30
Pizzo, Chris	01/29/2018	Lunch while working in San Juan, PR.	\$9.70
Pizzo, Chris	01/29/2018	Breakfast while traveling to San Juan, PR.	\$15.00
Shupe, Bryan	01/29/2018	Breakfast while traveling to San Juan, PR.	\$6.73
Shupe, Bryan	01/29/2018	Lunch while working in San Juan, PR.	\$12.63
Doyle, John	01/30/2018	Lunch while working in San Juan, PR.	\$15.61
Doyle, John	01/30/2018	Dinner for J. Gabb, C. Pizzo, J. Doyle, B. Shupe, R. Perreira in San Juan, PR.	\$120.00
Pereira, Ravin	01/30/2018	Breakfast while traveling to San Juan, PR.	\$15.00
Pizzo, Chris	01/30/2018	Breakfast while working in San Juan, PR.	\$8.64
Pizzo, Chris	01/30/2018	Lunch while traveling to San Juan, PR.	\$10.99

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Meals</i>			
Gabb, James	01/31/2018	Lunch for J. Gabb, J. Doyle, J. Vazquez, C. Pizzo, B. Shupe in San Juan, PR.	\$93.66
Pizzo, Chris	01/31/2018	Dinner for C. Pizzo, V. Valencia, J. Gabb, B. Shupe, R. Perriera in San Juan, PR.	\$123.70
Pizzo, Chris	01/31/2018	Breakfast while working in San Juan, PR.	\$11.82
Subtotal for Meals:			<u>\$2,792.79</u>

Parking

Pizzo, Chris	01/11/2018	Airport parking at Tampa, FL airport while traveling to San Juan, PR - 4 days.	\$72.00
Gabb, James	01/12/2018	Airport parking at Chicago airport while traveling to San Juan, PR - 5 days.	\$200.00
Gabb, James	01/12/2018	5 DAYS PARKING AT CHICAGO, IL AIRPORT WHILE TRAVELING TO SAN JUAN, PR FOR CLIENT WORK	\$200.00
Pereira, Ravin	01/17/2018	Parking at Deloitte office.	\$5.00
Pizzo, Chris	01/19/2018	Airport parking at Tampa, FL airport while traveling to San Juan, PR - 5 days.	\$90.00
Gabb, James	01/26/2018	Airport parking at Chicago airport while traveling to San Juan, PR - 5 days.	\$200.00
Pizzo, Chris	01/26/2018	Airport parking at Tampa, FL airport while traveling to San Juan, PR - 5 days.	\$90.00
Subtotal for Parking:			<u>\$857.00</u>

Transportation

Doyle, John	01/08/2018	Taxi from airport to hotel in San Juan, PR.	\$19.00
Doyle, John	01/08/2018	Taxi from home to Washington, DC airport.	\$101.62
Hurley, Timothy	01/08/2018	Car service from home to Boston, MA airport.	\$91.00
Pizzo, Chris	01/08/2018	Taxi from San Juan, PR airport to Deloitte office in San Juan, PR.	\$20.00
Gabb, James	01/09/2018	Taxi from Deloitte office to hotel in San Juan, PR.	\$1.40

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Transportation</i>			
Gabb, James	01/09/2018	TAXI FROM DELOITTE SAN JUAN OFFICE TO HOTEL AFTER CLIENT WORK	\$1.40
Gabb, James	01/09/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$12.07
Gabb, James	01/09/2018	TAXI FROM HOTEL TO DELOITTE SAN JUAN OFFICE FOR CLIENT WORK	\$12.07
Shupe, Bryan	01/09/2018	Taxi from home to DFW airport.	\$66.12
Shupe, Bryan	01/09/2018	Taxi from San Juan, PR to hotel.	\$4.10
Shupe, Bryan	01/09/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$4.48
Gabb, James	01/10/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$3.98
Gabb, James	01/10/2018	TAXI FROM HOTEL TO DELOITTE SAN JUAN OFFICE FOR CLIENT WORK	\$3.98
Gabb, James	01/10/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$16.40
Gabb, James	01/10/2018	TAXI FROM HOTEL TO DELOITTE SAN JUAN OFFICE FOR CLIENT WORK	\$16.40
Gabb, James	01/10/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$24.11
Gabb, James	01/10/2018	TAXI FROM HOTEL TO DELOITTE SAN JUAN OFFICE FOR CLIENT WORK	\$24.11
Shupe, Bryan	01/10/2018	Taxi from Deloitte office to dinner in San Juan, PR.	\$6.91
Shupe, Bryan	01/10/2018	Taxi from Deloitte office to hotel in San Juan, PR.	\$13.15
Doyle, John	01/11/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$20.00
Doyle, John	01/11/2018	Taxi from Deloitte office to Fort Lauderdale airport.	\$25.67
Gabb, James	01/11/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$20.39
Gabb, James	01/11/2018	TAXI FROM HOTEL TO DELOITTE SAN JUAN OFFICE FOR CLIENT WORK	\$20.39
Hurley, Timothy	01/11/2018	Taxi from Deloitte office to San Juan, PR airport.	\$12.94
Shupe, Bryan	01/11/2018	Taxi from Deloitte office to hotel in San Juan, PR.	\$4.87
Shupe, Bryan	01/11/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$4.96
Shupe, Bryan	01/11/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$5.46
Doyle, John	01/12/2018	Taxi from Washington, DC airport to home.	\$110.12
Gabb, James	01/12/2018	Taxi from Deloitte office to San Juan, PR airport.	\$8.95
Gabb, James	01/12/2018	TAXI FROM DELOITTE SAN JUAN OFFICE TO SAN JUAN, PR AIRPORT FOR TRAVEL HOME	\$8.95

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Transportation</i>			
Hurley, Timothy	01/12/2018	Car service from Boston, MA airport to home.	\$101.00
Shupe, Bryan	01/12/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$6.22
Shupe, Bryan	01/12/2018	Taxi from Deloitte office to San Juan, PR airport.	\$10.71
Shupe, Bryan	01/12/2018	Taxi from Dallas, TX airport to home after travel to San, Juan, PR.	\$35.02
Gabb, James	01/15/2018	Car service from home to ORD airport.	\$113.00
Gabb, James	01/15/2018	TAXI FROM HOME TO CHICAGO, IL AIRPORT FOR TRAVEL TO SAN JUAN, PR	\$113.00
Pereira, Ravin	01/15/2018	Taxi from Deloitte office to hotel in San Juan, PR.	\$13.94
Pereira, Ravin	01/15/2018	Taxi from San Juan, PR airport to Deloitte office.	\$25.00
Doyle, John	01/16/2018	Taxi from airport to hotel in San Juan, PR.	\$19.55
Doyle, John	01/16/2018	Taxi from home to Washington, DC airport.	\$101.62
Hurley, Timothy	01/16/2018	Car service from home to Boston, MA airport.	\$91.00
Pereira, Ravin	01/16/2018	Taxi from home to EWR airport.	\$71.15
Pizzo, Chris	01/16/2018	Taxi from Deloitte office to hotel in San Juan, PR.	\$11.35
Pizzo, Chris	01/16/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$37.44
Pereira, Ravin	01/17/2018	Taxi from Deloitte office to hotel in San Juan, PR.	\$12.25
Pereira, Ravin	01/17/2018	Taxi from Deloitte office to hotel in San Juan, PR.	\$13.55
Pereira, Ravin	01/17/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$48.37
Pizzo, Chris	01/17/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$9.77
Doyle, John	01/18/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$8.12
Pizzo, Chris	01/18/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$18.34
Pizzo, Chris	01/18/2018	Taxi from Deloitte office to San Juan, PR airport.	\$17.18
Doyle, John	01/19/2018	Taxi from Washington, DC airport to home.	\$110.12
Doyle, John	01/19/2018	Taxi from Deloitte office to airport in San Juan, PR.	\$9.18
Gabb, James	01/19/2018	TAXI FROM HOTEL TO DELOITTE SAN JUAN OFFICE FOR CLIENT WORK	\$9.31
Gabb, James	01/19/2018	Taxi from Deloitte office to San Juan, PR airport.	\$13.29
Gabb, James	01/19/2018	TAXI FROM DELOITTE SAN JUAN OFFICE TO SAN JUAN, PR AIRPORT FOR TRAVEL HOME	\$13.29

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Transportation</i>			
Gabb, James	01/19/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$9.31
Hurley, Timothy	01/19/2018	Car service from Boston, MA airport to home.	\$101.00
Pereira, Ravin	01/19/2018	Taxi from EWR airport to home.	\$55.79
Gabb, James	01/20/2018	Car service from ORD airport to home.	\$135.60
Gabb, James	01/20/2018	TAXI FROM CHICAGO, IL AIRPORT TO HOME AFTER TRAVEL TO SAN JUAN, PR	\$135.60
Doyle, John	01/22/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$10.15
Doyle, John	01/22/2018	Taxi from San Juan airport to hotel.	\$24.00
Doyle, John	01/22/2018	Taxi from Boston airport to home.	\$101.62
Hurley, Timothy	01/22/2018	Car service from home to Boston, MA airport.	\$91.00
Pereira, Ravin	01/22/2018	Taxi from San Juan, PR airport to Deloitte office.	\$25.00
Pereira, Ravin	01/22/2018	Taxi from home to EWR airport.	\$62.19
Pizzo, Chris	01/22/2018	Taxi from San Juan, PR airport to hotel.	\$26.00
Doyle, John	01/23/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$4.83
Doyle, John	01/23/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$19.00
Pereira, Ravin	01/23/2018	Taxi from Deloitte office to hotel in San Juan, PR.	\$12.85
Shupe, Bryan	01/23/2018	Taxi from hotel to Deloitte office for client work.	\$12.93
Doyle, John	01/24/2018	Taxi from AAFAF to Deloitte office.	\$3.47
Doyle, John	01/24/2018	Taxi from Deloitte office to AAFAF.	\$5.46
Doyle, John	01/24/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$18.00
Hurley, Timothy	01/24/2018	Taxi from Hacienda to Deloitte office in San Juan, PR after client meeting.	\$8.87
Pereira, Ravin	01/24/2018	Taxi from hotel to San Juan, PR.	\$7.48
Pereira, Ravin	01/24/2018	Taxi from Deloitte office to hotel in San Juan, PR.	\$10.40
Pizzo, Chris	01/24/2018	Taxi from Deloitte office to hotel in San Juan, PR.	\$5.87
Shupe, Bryan	01/24/2018	Taxi from hotel to Deloitte office for client work.	\$12.78
Gabb, James	01/25/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$7.40
Hurley, Timothy	01/25/2018	Taxi from Hacienda to Deloitte office in San Juan, PR after client meeting.	\$7.21
Hurley, Timothy	01/25/2018	Taxi from Deloitte office to airport for flight home.	\$7.67

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Transportation</i>			
Pereira, Ravin	01/25/2018	Taxi from Deloitte office to San Juan, PR airport.	\$18.85
Pereira, Ravin	01/25/2018	Taxi from Deloitte office to hotel in San Juan, PR.	\$12.12
Pizzo, Chris	01/25/2018	Taxi from Deloitte office to hotel in San Juan, PR.	\$6.28
Shupe, Bryan	01/25/2018	Taxi from hotel to Deloitte office for client work.	\$6.56
Gabb, James	01/26/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$9.73
Gabb, James	01/26/2018	Taxi from Deloitte office to San Juan, PR airport.	\$9.96
Hurley, Timothy	01/26/2018	Car service from Boston, MA airport to home.	\$101.00
Pereira, Ravin	01/26/2018	Taxi from EWR airport to home.	\$51.14
Shupe, Bryan	01/26/2018	Taxi from Deloitte office to hotel after client works in San Juan, PR.	\$9.44
Shupe, Bryan	01/26/2018	Taxi from office to airport for travel home.	\$10.08
Shupe, Bryan	01/26/2018	Taxi from Dallas, TX airport to home after travel to San, Juan, PR.	\$35.83
Shupe, Bryan	01/26/2018	Taxi from hotel to Deloitte office for client work.	\$5.50
Marquez, Harry	01/27/2018	Taxi from Deloitte office in San Juan, PR to PR Treasury.	\$10.61
Doyle, John	01/29/2018	Taxi from airport to hotel in San Juan, PR.	\$23.00
Doyle, John	01/29/2018	Taxi from home to Washington, DC airport.	\$110.12
Doyle, John	01/29/2018	Taxi from hotel to office in San Juan, PR.	\$7.44
Pereira, Ravin	01/29/2018	Taxi from home to EWR airport.	\$67.48
Shupe, Bryan	01/29/2018	Taxi from home to Dallas, TX airport for travel to San Juan, PR for client work.	\$65.76
Doyle, John	01/30/2018	Taxi from Washington, DC airport to home.	\$110.12
Pereira, Ravin	01/30/2018	Taxi from Deloitte office to hotel in San Juan, PR.	\$12.14
Pereira, Ravin	01/30/2018	Taxi from Deloitte office to hotel in San Juan, PR.	\$12.59
Pereira, Ravin	01/30/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$12.86
Pizzo, Chris	01/30/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$10.41
Pizzo, Chris	01/30/2018	Taxi from Deloitte office to hotel in San Juan, PR.	\$13.87
Shupe, Bryan	01/30/2018	Taxi from Deloitte office to hotel in San Juan, PR after client work.	\$5.23
Shupe, Bryan	01/30/2018	Taxi from hotel to Deloitte office for client work	\$14.44

Puerto Rico

Deloitte Services LLP

Expenses Sorted by Category for the Fee Period

Category	Date	Description	Amount
<i>Transportation</i>			
Doyle, John	01/31/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$19.00
Pizzo, Chris	01/31/2018	Taxi from hotel to Deloitte office in San Juan, PR.	\$30.57
Pizzo, Chris	01/31/2018	Taxi from Deloitte office to hotel in San Juan, PR.	\$8.85
Shupe, Bryan	01/31/2018	Taxi from Deloitte office to hotel in San Juan, PR after client work.	\$4.53
Shupe, Bryan	01/31/2018	Taxi from hotel to Deloitte office in San Juan, PR for client work.	\$19.06
Subtotal for Transportation:			<hr/> \$3,473.82
Total			<hr/> \$28,529.55

Recapitulation

Category	Amount
Hotel	\$13,489.53
Airfare	\$7,916.41
Transportation	\$3,473.82
Meals	\$2,792.79
Parking	\$857.00

EXHIBIT C

**BUDGET AND STAFFING PLAN FOR DELOITTE FAS FOR THE SECOND INTERIM FEE
APPLICATION PERIOD**

OCTOBER 1, 2017 THROUGH JANUARY 31, 2018

Deloitte Financial Advisory Services LLP
 SECOND INTERIM FEE APPLICATION
 EXHIBIT C - PROJECT BUDGET & STAFFING PLANS
 FOR THE SECOND INTERIM FEE APPLICATION PERIOD (OCTOBER 1, 2017 THROUGH JANUARY 31, 2018)

Project Category	For the Period October 1, 2017 through January 31, 2018			
	Hours		Fees	
	Budget ⁴	Actual	Variance ¹	Actual
FY18 and FY19 GPR Budgets	1,600.0	776.3	(823.7)	\$ 418,798.80
FY18 Revenue Enhancement Initiatives	1,300.0	865.4	(434.6)	\$ 443,503.20
Plan, Supervise and Review	250.0	4.9	(245.1)	\$ 2,982.90
Monthly Fee Statement / Support Schedules	400.0	314.2	(85.8)	\$ 142,871.40
Total	3,550.0	1,960.8	(1,589.2)	\$ 1,008,156.30
				\$ (624,843.70)

Notes:

[1] Due to the impact of the hurricanes (Irma and Maria) on the Island of Puerto Rico, actual services performed during the Second Interim Fee Application Period were scaled down and, thus, were below the original estimated budget.

EXHIBIT D

**DECLARATION OF KIRK BLAIR IN SUPPORT OF THE SECOND INTERIM FEE
APPLICATION OF DELOITTE FINANCIAL ADVISORY SERVICES LLP FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS ADVISOR TO
THE COMMONWEALTH OF PUERTO RICO**

OCTOBER 1, 2017 THROUGH JANUARY 31, 2018

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO
RICO,

as representative of

THE COMMONWEALTH OF PUERTO
RICO, *et al.*,

Debtors.¹

PROMESA Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**DECLARATION OF KIRK BLAIR IN SUPPORT OF THE SECOND APPLICATION
OF DELOITTE FINANCIAL ADVISORY SERVICES LLP FOR ALLOWANCE OF
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS ADVISOR TO THE COMMONWEALTH OF
PUERTO RICO FROM OCTOBER 1, 2017 THROUGH JANUARY 31, 2018**

Kirk Blair deposes and says:

1. I am a Partner in the applicant firm, Deloitte Financial Advisory Services LLP ("Deloitte FAS").
2. I have served as advisory partner as it relates to the professional services rendered by Deloitte FAS, as advisor to the Government of Puerto Rico, and am familiar with the work performed on behalf of the Debtors by the employees and partners/principals/managing directors of my firm.
3. I have reviewed the foregoing *Second Interim Fee Application of Deloitte Financial Advisory Services LLP for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Advisor* (the "Second Interim Fee Application"), and the facts set forth therein are true and correct to the best of my knowledge, information, and belief. To my knowledge and subject to the statements made in the Second Interim Fee Application, the Second Interim Fee Application

¹ The Debtors in these Title III cases, along with each Debtor's respective Title III case number, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS). (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations.)

substantially complies with applicable provisions of PROMESA,² the Bankruptcy Rules, the Local Rules, and this Court's *First Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated November 8, 2017 [Docket No. 1715].

Dated: April 27, 2018


Kirk Blair

² Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Second Interim Fee Application.